

City of Fort Worth, Texas

FY2018

ANNUAL BUDGET AND PROGRAM OBJECTIVES

As Recommended by the City Manager



Truth in Taxation and Voting Record

As required by section 102.005 (b) of the Texas Local Government Code, the City of Fort Worth is providing the following statement on this cover page of its proposed budget:

This budget will raise more total property taxes than last year's budget by \$35,400,918 or 7.8%, and of that amount \$15,826,137 is tax revenue to be raised from new property added to the tax roll this year.

The amounts above are based on the City's recommended fiscal year 2017-2018 tax rate of \$0.8050 per \$100 of assessed valuation. The City's fiscal year 2016-2017 tax rate (the current tax rate) is \$0.8350 per \$100 of assessed valuation.

GFOA Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Fort Worth
Texas

For the Fiscal Year Beginning

October 1, 2016

A handwritten signature in black ink, reading 'Jeffrey R. Emswiler'.

Executive Director

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City of Fort Worth, Texas

City Officials

Betsy Price
Mayor

Carlos Flores
District 2

Jungus Jordan
District 6

Brian Byrd
District 3

Dennis Shingleton
District 7

Cary Moon
District 4

Kelly Allen Gray
District 8

Gyna Bivens
District 5

Ann Zadeh
District 9

David Cooke
City Manager

Susan Alanis
Assistant City Manager
Community and
Strategic Services

Jay Chapa
Assistant City Manager
Infrastructure and
Economic Development

Fernando Costa
Assistant City Manager
Neighborhoods

Valerie Washington
Assistant City Manager
Public Safety

Performance and Budget Staff

Lynda Johnson
Director, Performance and Budget Department

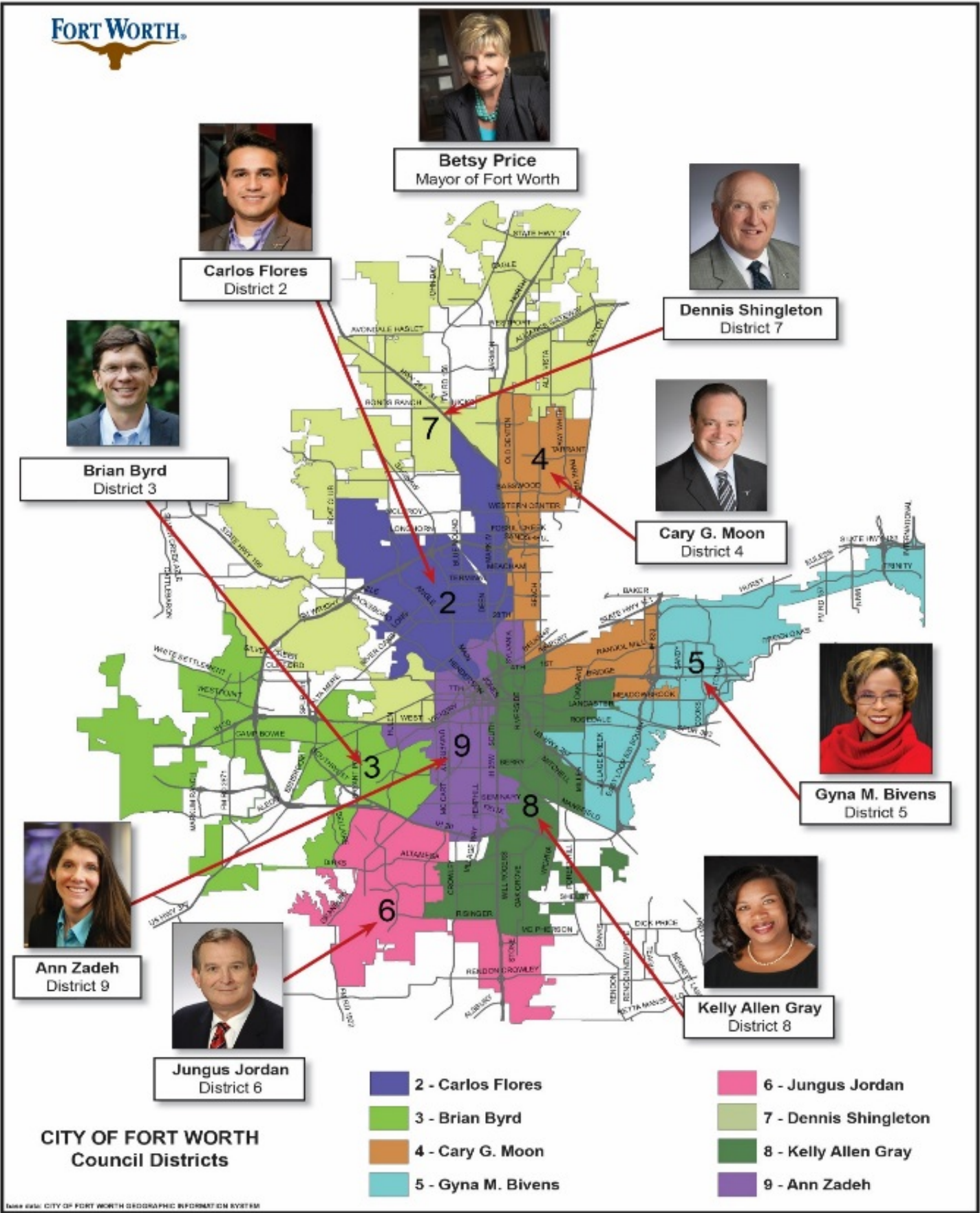
Terry A. Hanson
Assistant Director, Budget and Analysis Division
Loraine Coleman, Senior Budget Analyst
Norma Naylor, Senior Budget Analyst
Crystal Hinojosa, Senior Administrative Assistant

Kip Dernovich, Budget Manager
Kristina Ashton, Senior Contract
Compliance Specialist
Kenya Buckley, Budget Analyst II
Cynthia Hume, Budget Analyst I

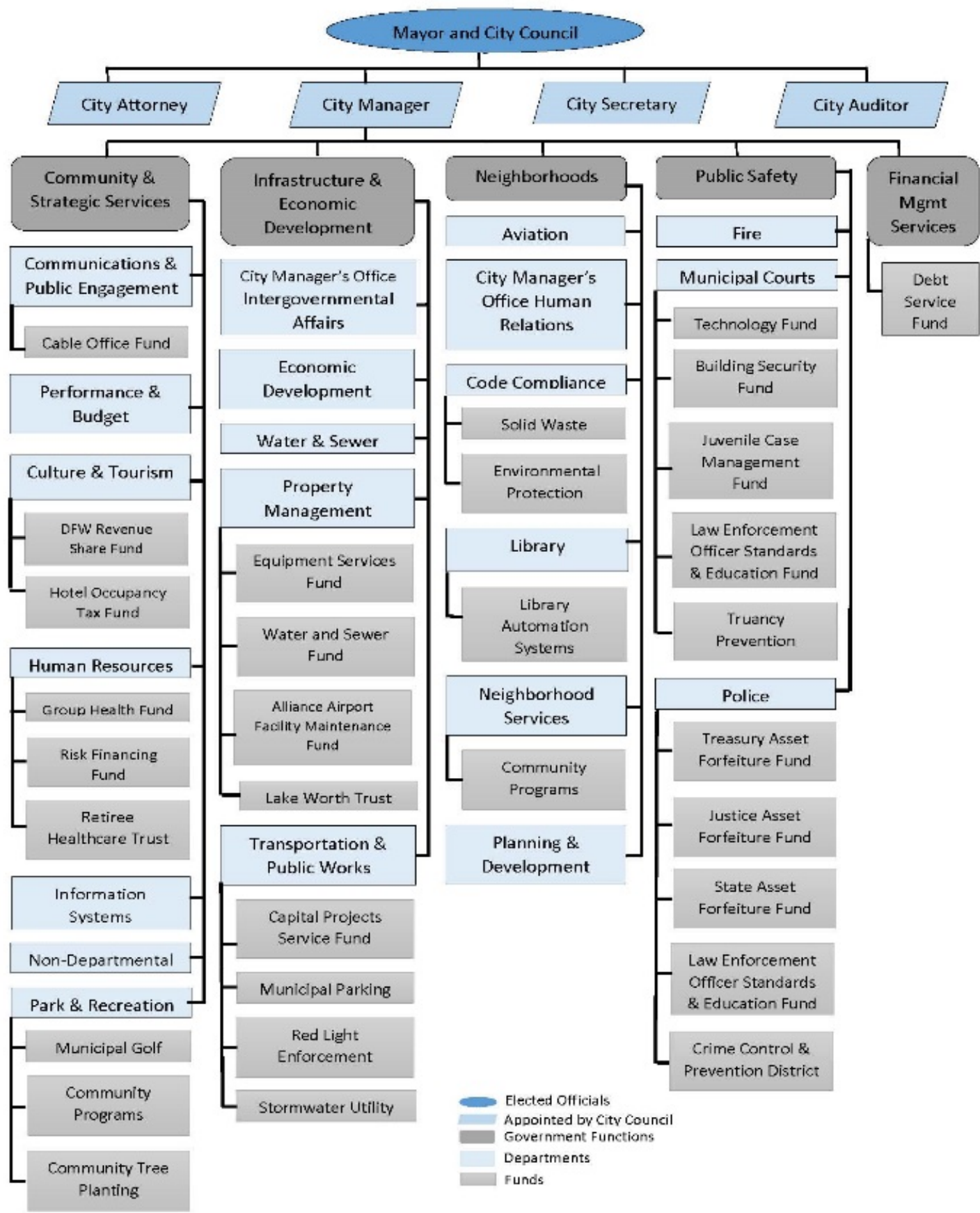
Eric Garretty, Budget Manager
Samuel Kigo, Budget Analyst II
Brady Kirk, Budget Analyst I
June Wachira, Budget Analyst I

Pamela Kacmarynski, Budget Manager
Rodney Arnold, Budget Analyst II
Juanita Jimenez, Budget Analyst II
Jesus Hernandez, Technical Support
Analyst I
Danielle Pickle, Project Info
Systems Specialist

City Council District Map



City Organizational Chart



● Elected Officials
■ Appointed by City Council
■ Government Functions
■ Departments
■ Funds

Total City Operating Budget Organization Chart



City Strategic Vision

Fort Worth City Council in June of every year begins priority planning – a process to deal proactively with the many opportunities and challenges facing the community. This planning will help guide the activities of citizens, council and staff for the next five years. From this, the “Fort Worth Strategic Goals” have been developed.

The strategic goals will enable the City Council to:

- Better understand Fort Worth’s cultural heritage
- Have a consensus on what to accomplish over the next five years
- Translate the vision into an action plan
- Prioritize the use of limited city resources
- Support staff and community groups in focusing efforts on the vision and priorities

City Council will refine and adjust the strategic goals, as circumstances change. Overall, the City of Fort Worth will concentrate on five top-priority strategic goals for fiscal year 2018. The strategic goals intend to provide a clear and concise statement about where the City Council wants Fort Worth to go over the next five years and to stimulate broader discussion of the important issues facing Fort Worth now and in the future. A number of ongoing administrative and community processes will make the goals reality.

The City Council’s strategic goals are:

1. Make Fort Worth the nation’s safest major city
 2. Improve mobility and air quality
 3. Create and maintain a clean, attractive city
 4. Strengthen the economic base, develop the future workforce, and create quality job opportunities
 5. Promote orderly and sustainable development
- These strategic goals enable the City Council to have a consensus on values, vision and a mission for the future as follows:

Mission: Working together to build a strong community.

Building a strong community means building strong neighborhoods, developing a sound economy, providing a safe community and fostering a healthy environment.

Vision: Fort Worth will be the most livable and best managed city in the country.

The city’s vision statement sets forth our aspiration to become even better than we are today as a community and as an organization.

Values: There are six values that guide our employees as they go about this work.

- Exceptional Customer Experience
- Accountability
- Ethical Behavior
- Diversity
- Mutual Respect
- Continuous Improvement

In Fort Worth, the City continues to take a lead role in identifying and addressing community needs. As in the business sector, the role of government is evolving. The City of Fort Worth will continue to address community problems through the most appropriate methods possible, including partnership arrangements, brokering of services from agencies, contracting for services and other solutions. Success will require the assistance, support and partnership of the entire community. On behalf of the City:

Betsy Price, Mayor

Carlos Flores, District 2	Brian Byrd, District 3	Cary Moon District 4
Gyna Bivens, District 5	Jungus Jordan, District 6	Dennis Shingleton, District 7
Kelly Allen-Gray, District 8	Ann Zadeh District 9	

Budget Message

August 15, 2017

Honorable Mayor and Members of the City Council
City of Fort Worth, Texas

I am pleased to present you with the Fiscal Year 2018 (FY2018) Recommended Budget. For a second consecutive year, the City's economic outlook is positive—from improvements in local job growth and sales tax collections to increases in residential and commercial values and new building permits. Along with this growth have come increased demands on City services and infrastructure, and ultimately the requests for and use of City dollars. We will continue to build upon previous years' efforts to make the City leaner and more effective to ensure the long-term protection of our quality of life.

I am presenting you with a balanced \$679 million General Fund budget that achieves the following:

- Increases the cash funding dedicated to capital projects, including funds for street maintenance and repair, funds to improve neighborhood vitality and safety, and additional funds for park maintenance and improvements
- Staffs new facilities approved by voters in the 2014 bond program which includes the Golden Triangle Library, and Fire Station 42 at Spinks Municipal Airport
- Emphasizes public safety with the third year implementation of Police's Sixth Patrol Division, additional school resource officers, and City funding of 15 police officer positions previously funded by a federal grant
- Provides funds for balancing "pay for performance" and health benefits
- Continue the practice of not using reserves to balance City funds
- Lowers the property tax rate by three cents; the tax rate goes to 80.5 cents from 83.5 cents per \$100 of assessed taxable value

Reflecting the growing demands on our City's resources, the citywide FY2018 Recommended Budget—which includes the Debt Service Fund and most operating funds—totals just over \$1.73 billion, an increase of 5.39 percent over the FY2017 Adopted Budget. The citywide recommended budget also includes a total of 7,051.90 full-time equivalent positions (FTE), an increase of 455.9 FTE from the FY2017 Adopted Budget. The main reason for this increase is due to a new approach in how temporary, seasonal and grant employees are recognized throughout the City.

As one of the fastest growing cities in the nation, as well as one of the most livable communities, we believe the future is bright for the City of Fort Worth. We expect that job growth will continue and people will continue to move to Fort Worth. The FY2018 Recommended Budget represents our plan to meet our responsibility to ensure appropriate infrastructure investment and maintenance and quality levels of services. I look forward to working with you throughout our budget process and also encourage citizen input and feedback as well.

Respectfully submitted,



David Cooke
City Manager

Budget Message

The Fiscal Year 2018 (FY2018) Recommended Budget is the product of prioritizing revenue sources with expenditures through a comprehensive process of looking at the City's financial health for not only the upcoming year, but well into the future. In order to make integrated funding and other decisions to address top priority needs across the organization, the City will continue to move from department specific actions to a broader, organizationally focused decision-making process. These philosophies and processes shift our corporate focus towards identifying and building infrastructure investment.

The local Fort Worth economy continues to show steady signs of improvement; however, the growing demands on the City's limited financial resources continue to set the parameters within which the City must operate.

OVERVIEW

The FY2018 Recommended Budget totals slightly over \$1.73 billion and consists of 19 different operating departments (excluding Non-Departmental) plus four appointed officials across various funds, including the General Fund, Special Revenue Funds, Debt Service Funds, Enterprise Funds and Internal Service Funds. Of the total budget, 39 percent, or \$679 million, reflects the cost of General Fund activities such as public safety, parks, neighborhood services, economic development, property management, transportation and public works, planning and development, public libraries and general management of the City. The remaining 61 percent, or \$1.05 billion, will fund the operations of the other funds, including Special Revenue Funds, Debt Service Funds, Enterprise Funds and Internal Service Funds.

The citywide budget also includes 7,051.90 full-time equivalent (FTE) positions, which is a net increase of 455.9 FTE from the FY2017 Adopted Budget. The primary reason for this increase is due to a new manner in how the City defines temporary and seasonal staff and budgets for grant funded positions. However, the budget includes 166.32 new FTE as outlined below:

- Public Safety – 64 FTE
- Capital Delivery – 28 FTE
- Park and Recreation – 18.7 FTE
- Library – 11.5 FTE
- Planning and Development – 14 FTE
- Water – 10 FTE
- Other – 20.12 FTE

*See FY18 Discussion within Departmental pages for more information.

BUDGET DEVELOPMENT PROCESS

Staff began the FY2018 budget process in January of 2017 by presenting the City Executive Staff with projection data for FY2017. February of 2017 brought the City Council retreat and an effort to align City Council goals with City Executive staff guiding principles. In early March, the Performance and Budget Office hosted a citywide Budget Kickoff to mark the formal beginning of the budget development process. The meeting brought together the executive team, department heads, Budget and Analysis division staff and departmental

Budget Message

fiscal coordinators to discuss the overall strategy for developing the FY2018 budget. City staff set out to prepare the FY2018 Recommended Budget by relying on the following budget development strategies:

- Increase funding for capital investment
- Meet infrastructure and service commitments - 2014 Bond Program / 6th Patrol Division
- Employee Pay: Balancing performance pay and benefits
- No use of fund balance / reserves
- No tax rate increase in the General Fund / Reduce the tax rate if possible

As staff worked to allocate limited resources, the inclusion or exclusion of various citywide expenditures, revenue opportunities, individual programs and existing service levels were all evaluated against these strategies.

Throughout the budget development process, staff updated City Executive staff on the performance of the FY2017 budget. To take advantage of the City's new Enterprise Resource Planning (ERP) software, the FY2017 City Forecasting process was modified to provide more up to date data. This was accomplished by presenting data twice per year (March and July of FY2017).

While a revenue upturn has been a hallmark of the FY2017 budget thus far, in reality, the cost of providing even the same level of City services continues to increase. Beyond that, maintenance needs are growing. The City's population also continues to grow, putting a further strain on existing services and infrastructure. Even after combining these factors with fund balance reserve requirements and debt service payments the City is presenting a balanced General Fund budget without the use of excess reserves.

Another welcome outcome of this budget process is that the City was able to lower the property tax rate to \$0.8050 per \$100 of assessed valuation from \$0.8350 per \$100 of assessed valuation. Staff continues to review and adhere to this and other policies set by the City Council when making budgetary and operational decisions.

SIGNIFICANT ISSUES

Before highlighting specifics of the FY2018 budget, included below are several topics that received significant attention during the budget development process: budget system and development improvements, pay for performance, Enterprise Resource Planning, and capital projects planning.

Budget System / Development Improvements. Continuing to update budget systems and processes is intended to make the budgeting process more efficient for departments, and provide more funding to support City infrastructure. This is accomplished by focusing on maintenance of current assets before funding expansions; facilitating a more proactive approach to budget management; developing long-range debt and capital financing plans for all funds; enhancing budget accuracy; and by increasing transparency and stakeholder participation in financial planning and budget development. Continued updated systems / processes for the FY2018 financial planning and budgeting process both as a City and as individual departments, include the following:

Budget Message

- ❑ Emphasizing corporate decision-making regarding needs and funding priorities based on performance measures;
- ❑ Eliminating reliance on use of fund balance;
- ❑ Developing a five-year, master plan-based capital funding plan to include operating and capital expenses, secured and potential funding, funding prioritization and annual spending schedules by project/budget item;
- ❑ Growing departments' pay-as-you-go capital funding;
- ❑ Holding monthly budget development stakeholder meetings beginning in March 2017;
- ❑ Implementing Hyperion budget software as the City's budgeting system of record; and,
- ❑ Producing attainable revenue and expenditure budgets that come in neither over nor under, but rather on budget at fiscal year-end.

Capital Planning. The City continues to enhance the process to develop a Five Year Capital Improvement Plan which includes identification and prioritization of current and future funding requirements for capital projects. As part of that process, capital funds are included in the current year budget for pay-as-you-go funding to pay for capital assets and expenses. The City is allocating \$0.0650 of the property tax rate, from General Fund operating expense to General Capital items in FY2018, which provides a four percent increase in available PAYGO funding over the FY2017 PAYGO amount. For the General Fund, this translates to a capital investment of \$37,038,000. The increased emphasis on capital funding will focus primarily on maintenance of existing capital.

Pay Plan Study/Pay for Performance. In October 2014, the City of Fort Worth initiated a pay plan study of over 3,700 general government employees (excluded sworn Fire and Police personnel). The purpose of the study was to assess and make changes to the pay plan structure based on both internal (hierarchy) and external (market) factors to allow the City to be competitive in the recruitment and retention of a highly effective workforce. Initial assessment and implementation of a new structure along with new job descriptions was completed by the end of FY 2015. In January of 2016, raises for general government employees were provided based upon tenure and salary in order to more appropriately place employees in their new ranges. Beginning in January 2017 raises were based on performance. Within the FY2018 Recommended Budget, City Executive Staff have budgeted three percent of general employee salaries for pay for performance. The goal of these funds are to retain quality staff and reward general employees providing exceptional service to the City.

Enterprise Resource Planning Phase II (ERP). On October 1, 2015 the City implemented a new business system to enable staff to adopt and put into action financial industry best practices. This implementation included the following functionality: Accounts Payable, Accounts Receivable (Deposit), Cash Management, Commitment Control, General Ledger, and integration with the PeopleSoft Payroll/Timekeeping and the BuySpeed Purchasing Systems. It replaced antiquated systems and consolidated stand-alone systems into one enterprise system. Upon implementation, the City has begun to standardize business processes through the adoption of best business practices, strengthen internal controls, establish a single source of financial record, provide real-time data and strengthen City financial systems. Fiscal Year 2017 saw the implementation of the Accounts Receivable/Point of Sale System, the Hyperion Budgeting System, the upgrade to HCM and the Taleo recruitment and Integration system. Future components include the Purchasing/eProcurement modules.

Budget Message

MAJOR FUNDING AND ORGANIZATIONAL CHANGES

FUNDING CHANGES

Changes to the FY2018 budget reflect the challenges presented as the City strives to continue providing its citizens with high levels of services, while operating within constrained budget parameters. These changes include program improvements necessitated by contractual, statutory, and other obligations, along with program reductions to ensure City services operate in the most efficient and effective manner possible.

*See FY18 Discussion within Departmental pages for more information.

Non Departmental Funding. Non-Departmental centers are used for budgeting purposes only. The major Non-Departmental accounts include a new pension contribution contingency, separation leave costs, election costs, and the Tuition Reimbursement Program. No expenses are charged to these appropriations. Any funding remaining is considered contingency funding and may be transferred to a departmental budget to cover expenses, as needed.

Special Donation Fund. The Special Donation Fund was created in FY2016 to capture and monitor monetary donations received by various departments within the City. Each year some departments receive donations from private entities. These revenues may be limited in use by the donor. In the past these funds were commingled with other types of revenue and the Special Donations Fund was set up to budget for these cash/monetary donations separately. The budget is based on the anticipated revenue from each department that receives donations and is included in the budget appropriation for the fiscal year. Revenues and expenditures are budgeted within the Special Donation Fund and once a donation is received, both the revenue and expense is transferred to the applicable center for the department receiving the donation within the Special Donation Fund. Any expenses associated with these donations must be paid from the Special Donation Fund and funds may not be expended until the donation has been received and appropriated.

Chapter 380 Economic Development Agreements. Chapter 380 agreements, made in accordance with Texas Local Government Code 380, may be used as a gap-financing tool and are proposed by the City Council to serve as local grants to reimburse private developers for a range of expenses that may otherwise render development projects financially unfeasible. Public support of these projects yields significant positive impact to the community and neighborhoods surrounding the project. Grant payments to existing projects increase over time due to rising ad valorem values as the grant payments are a reimbursement of a percentage of taxes paid. During FY2017, funding was budgeted for 33 projects at \$15.2 million. For FY2018, six additional projects are expected to come online for a total of 39 projects and \$21.2 million to satisfy all the projected agreements included in the budget.

Vehicles and Specialized Equipment. To address deficiencies in the City's vehicle and heavy equipment fleet, the FY2018 Recommended Budget includes funding for replacements and acquisitions of \$3.0 million

Budget Message

from the General Fund and \$37,000 from other funds. Additionally in FY2015, in order to improve long-range capital budgeting for vehicle and equipment purchases, the City created the Vehicle and Equipment Replacement Fund (VERF). The VERF was set up as a capital projects fund to be used in managing revenues and expenditures associated with acquisition of the City's rolling stock, which includes automobiles, motorcycles, specialized mobile equipment and other motor driven capital assets. The VERF provides a mechanism for departments to set aside funding in preparation for upcoming vehicle-related capital expenditures and enhance transparency and auditing efforts by providing a central account repository for the purchase of most vehicles and equipment acquired by the City. Participating funds in the VERF include the General Fund and Culture and Tourism Fund. Funds budgeted for equipment and capital purchases in these funds will be transferred to the VERF to provide a systematic, citywide approach to procurement and disposition of fleet, as well as to ensure adequate funds are available to purchase vehicles and equipment.

ORGANIZATIONAL CHANGES

The FY2018 Recommended Budget includes a few major changes to the City's organizational structure, including the following:

Recognition of Full Time Equivalent Workforce. Recognized 289.59 FTE for temporary, seasonal, and grant-funded positions that were not previously included in the city-wide FTE count. These existing positions include functions such as: lifeguards, summer day camp, library pages, and seasonal mowing staff among many others.

Library Department. 11.50 positions were added to the Library to staff the addition of the Golden Triangle Library. Golden Triangle Library is targeted to open in December of 2018.

Capital Project Services Fund. 28 positions were added to the Capital Project Services Fund – TPW to assist with the administration and operational facets of capital projects throughout the City. These additional positions will enable more efficient and effective delivery of capital projects.

Police Department. The implementation of the third year of the Sixth Patrol Division staffing plan is included in the FY2018 Recommended Budget. The plan includes the addition of 27 Officers and 13 civilian support staff targeted for a starting date of October 2017.

Creation of the Communications and Public Engagement Department. In June of 2017, City Executive Staff decided to create the Communications and Public Engagement Department (CPE) with 18 AP's from the CMO, 13 AP's from the Solid Waste Fund, 6 AP's from Code, 1 AP from TPW, and 2 new AP positions to finalize staffing for the CPE. This newly created office will perform communication, marketing, and customer relationship management software implementation. This moves the City's call center from Code Compliance to the centralized department.

Budget Message

Planning and Development. 14 AP's (Inspectors, Examiners, and Customer Service Representatives) are being added to the Planning and Development Department to assist with inspections and examinations for development and re-development throughout the City of Fort Worth. AP's will be offset by increased fees that have been vetted and agreed to by the development community. Additional AP's will allow for the Planning and Development Department to maintain and enhance service delivery.

GENERAL FUND REVENUES

The economic outlook for Fort Worth is encouraging with property and sales tax revenue, along with fee income, continuing to grow.

Recommended General Fund Revenue Budget			
FY2017	FY2018	Percent	Dollar
<u>Adopted</u>	<u>Recommended</u>	<u>Change</u>	<u>Change</u>
\$639,004,871	\$679,166,273	6.3%	\$40,161,402

PROPERTY TAX

The City receives a significant portion of its revenues from property taxes assessed on real and personal property. City staff works with appraisal districts from Tarrant, Denton, Wise, and Parker Counties to prepare property tax revenue projections. By State law, each appraisal district is responsible for the valuation of all property within its jurisdiction. The certified property tax rolls received from all four districts in July 2017 showed an increase in the City's property tax base. In comparison to the July 2016 certified property tax roll, the July 2017 certified property tax roll reflected an 11.8 percent growth in adjusted net taxable property value.

When updating the five-year financial forecast and preparing the budget for City Council consideration, staff analyzed many of the factors impacting property tax revenue, including anticipated population growth, historical change in values for residential and commercial properties, current and projected permitting data, the impact of foreclosures, as well as exemptions and protests. Staff also evaluated the allocation of the levy amount, and resulting availability of revenue for operations and maintenance (O&M), as compared to the amount available to repay the City's debt.

For FY2018, the City's combined property tax rate was lowered to \$0.8050 per \$100 of assessed valuation with a 98.5 percent collection rate. Based on the O&M levy rate of \$0.6415 per \$100 of assessed valuation, the General Fund portion of the property tax rate is expected to yield approximately \$365.5 million in revenue for FY2018. The debt service levy rate of \$0.1635 per \$100 of assessed valuation is expected to yield approximately \$93.2 million, which will allow the repayment of all current and proposed debt obligations.

Budget Message

SALES TAX

Sales tax collections are a major revenue component. Economic conditions in FY2017 continue to show strength with the 12-month rolling average of sales tax collections achieving new record highs throughout much of the year. This trend is positioned to continue through FY2018 given that the Dallas-Fort Worth area was named one of the top retail construction markets in 2016 calendar year and in 2017 it was noted that Dallas-Fort Worth leads the nation in industrial building construction, according to the business section of the Dallas Morning News. There are continued increases in permitting volumes as well as new and existing homes values. Based on the FY2017 year-end budget projections, sales tax revenue is expected to increase in FY2018 by five percent and is budgeted at \$154,573,000.

Among large Texas cities, Fort Worth continues a positive trend with year-to-date sales tax collections up 6.9% percent over the same period last year, which puts Fort Worth's sales tax performance ahead of Houston, Dallas, San Antonio and El Paso.

There were no significant audit adjustments as a result of the third quarter forecast for FY2017, and the City continues to follow the 20-year incremental repayment plan agreement with the State Comptroller to refund the \$9.3 million in audit adjustments identified in FY2011.

GENERAL FUND EXPENDITURES

Recommended General Fund Expenditure Budget

FY2017 <u>Adopted</u>	FY2017 <u>Recommended</u>	Percent <u>Change</u>	Dollar <u>Change</u>
\$639,004,871	\$679,166,273	6.3%	\$40,161,402

For FY2018 General Fund expenditures are keeping pace with revenues. However costs are increasing due to a variety of factors, including rising supply and contractual service costs, program and service level improvements, and personnel cost increases.

Salary and Benefits Changes. In keeping with the City's commitment to invest in its employees, the following salary and benefits changes are included in the FY2018 budget:

- ❑ Police Civil Service employees will receive salary increases in accordance with the Meet and Confer Bargaining Contract. (2% plus steps)
- ❑ Fire Civil Service employees will receive salary increases in accordance with the Collective Bargaining Agreement between the City and the Fort Worth Professional Firefighters Association. (3% plus steps)
- ❑ The continued implementation of the compensation and classification study for general employees as well as a budgeted three percent of salaries dedicated to pay for performance. (Ranges 0-5%)

Budget Message

BUDGET HIGHLIGHTS

The FY2018 Recommended Budget includes numerous actions that move the City forward under the guidance of the FY2018 Budget Principles and Management Plan. Included below are highlights of those changes.

Property Tax Rate Reduction. In an effort to increase commercial development and lower the tax burden to City of Fort Worth residents and businesses, part of the FY2018 tax levy revenue increases are being rebated back to citizens and businesses. The City of Fort Worth Property Tax rate is being reduced \$0.03 cents to \$0.8050 per \$100 of assessed value from \$0.8350 per \$100 of assessed value.

Increased Funding for New Capital Projects and Maintenance. A portion of the FY2018 tax levy revenue increases are being directed toward new capital investment and the maintenance of existing capital projects in specific categories. Prior categories have increased by four percent. New categories and funding have been broken out as follow:

- Park and Recreation – An additional appropriation of \$2,663,000 in FY2018

Increased Funding for Pay As You Go (PAYGO) Capital. One way that City Departments are able to maintain or purchase capital items on a one-time basis is through the use of PAYGO capital funding. In an effort to increase PAYGO funding levels for Departments, a portion of FY2018 levy revenue increases have been set aside for this purpose. PAYGO capital funding will increase by an additional appropriation of \$3,751,921 in FY2018.

Reader’s Guide to the Budget

Purpose

This budget book summarizes all public service programs provided by the City of Fort Worth, Texas and represents the annual plan for the allocation of resources. The budget presented covers the period of October 1, 2017 to September 30, 2018 (Fiscal Year 2018).

Process and Policies

This section explains the budget process, the budget calendar, the fund structure, the basis of accounting/budgeting, and other financial policies.

Sample Fund Summary Format: Operating Department and Fund Summaries

For each department and fund, summary information is provided on revenues, expenditures and staffing for FY 2016 actual results; the FY 2017 adopted budget and current budget; and FY 2018 Recommended budget.

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Revised	FY2018 Recommended
Personnel				
Services				
Operating				
Expenses				
Capital				
Outlay				

Full-time Equivalent Positions

Each department summary includes the number of full-time equivalent positions in that department and fund.

Authorized Positions

A position that has formally been approved by the City Council.

Budget Highlights

In this section, revenue and expenditure summaries are listed for the total City of Fort Worth budget and an overview of revenues, expenditures, staffing and City of Fort Worth organization.

Budget Process

Creation of the Recommended Budget

The annual budget process commences in the fall of the preceding year, with the City Council retreat. The City Council establishes City goals and provides the information to executive staff. Executive staff then creates the City budget calendar. The calendar establishes the time lines for the process, including the date of submission of departmental requests, budget work sessions and public hearings that lead to the final adoption of the budget.

Department requests are based on Performance and Budget Department guidance. Each request must relate to the City Council's goals and the organization's program objectives in preparing cost estimates. Before considering budget increases or savings, the "base budget" is developed. The base budget is generally defined as the cost of providing the same service, at the same service level, in the next fiscal year. The Performance and Budget Department creates a target base budget for each department. The target is based on numerous factors, including salary projections, annualizing prior year commitments, removal of one-time costs from the prior fiscal year and other factors. Once the target is established, department staff may modify the amounts within the target total, but may not exceed the target.

City departments may also submit options for reducing (savings) their base budgets. For FY 2018, departments were not required to submit option to reduce their annual operating budgets. All proposals to reduce departmental budgets were evaluated for both potential savings and for short-term and long-term service impacts.

Areas of new service or service expansions requested by City departments were based on strategic alignment of City Council goals, plans and objectives, a clear explanation of what is trying to

be accomplished, and an identification of opportunities to collaborate or partner with other City departments or outside agencies. These requests were received and compiled by the Performance and Budget Department staff.

City Council Authorization / Appropriation

In compliance with the Fort Worth City Charter, the City Manager must submit to the City Council a recommended balanced budget that provides a complete financial plan for all city funds and activities for the ensuing fiscal year, on or before August 15th of each year. The budget is required to be adopted by the City Council at least ten days after the first publication of the appropriations ordinance.

City Manager's Authorization

For those funds for which annual budgets are adopted, appropriations are budgeted and controlled on a functional basis and are amended as necessary during the fiscal year. The City Manager is authorized to transfer budgeted amounts within any fund through delegated authority. Revisions that alter the total appropriations of any fund must be approved by the City Council.

Budget Implementation

Once the budget is adopted in September, it becomes the legal basis for the programs of each department of the City during the fiscal year. No department or other agency of the City may spend more than approved or appropriated amounts. Financial and programmatic monitoring of departmental activities throughout the year ensure conformity to the adopted budget. Unencumbered appropriations lapse at the end of the fiscal year and are returned to fund balance for re-appropriation. The City Manager is responsible for maintaining a balance budget at all times. If there is an excess of expenditures over revenues, the City Manager will take necessary actions to rebalance the budget.

The Budget is published online at the City's website www.fortworthtexas.gov.



FY2018 BUDGET PROCESS TIMELINE

March 31: FY 2018 Budget Kickoff With Hyperion

- Update of budget environment, outlook, constraints and overall process
- Instruct departments on budget process

April 3 – 14: Hyperion Training – (Dependent on Hyperion Progress)

- Training of department staff on Hyperion

May 1 – 19: Departments Provide 5-Year CIP Feedback

- Departments provide feedback on consolidated 5-Year CIP

May 8: Departments' FY 2018 Budget Request Submissions Due – (Dependent on Hyperion) & FY2018 Performance Business Plan

- Departments must submit their official budget requests (operating and capital) to the Budget Office, including all decision packages
- Departments must submit their FY18 Performance Business Plan which includes finalized KPIs for FY18



April – June 20: Departments’ FY2018 Develop CMO Meeting Presentation

- Departments prepare for the CMO/Department meetings

June 21 - 23: FY 2018 CMO Budget Review

- Departments provide an overview of the following:
 - Major changes within department (restructure/service changes/etc)
 - Overview of Performance Measures – Challenges/Opportunities
 - Brief overview of additional budget requests
 - Review the 10-Year Historic Trends & 5-year forecast (if applicable)
 - Identification of new initiative to improve services/efficiency and what could be reduced to allow implementation of initiative(\$0 Budget Impact)

June 12- June 30: 3rd Qtr (M8) Year-End Forecast Developed & Finalized

- Departments and Budget develop Year-End Forecast
- Identification of FY17 funds that may impact FY18 budget

June 19 – July 14: CMO Review of Proposed Budget:

- Communication Plan discussion
- General Fund budget solutions
- New and increased fees
- Consolidated Capital Improvement Plan (FY18-22)
- Budget workshop discussion and topic selection
- Decision Packages (Budget Recommendations)
- Tax Rate Discussion
- Tax Roll Impacts
- Budget Status Update (Deficits/Surplus)
- Review of FY17 Forecast – FY18 Budget Impacts
- Human Resources: Compensation, benefits, health insurance Increases



July 25: Certified Tax Roll Received

- Receive Certified Appraisal Values
- Determination of Impact to Budget Development

August 1: City Manager Delivers Recommended 5-Year Capital Improvement Plan

- Presentation of the City Manager's Recommended FY2018-2022 Capital Improvement Plan to the City Council

August 15: City Manager Delivers Recommended Annual Budget

- Presentation of the City Manager's Recommended FY2018 Annual Budget to the City Council (includes Presentation of CCPD Funding Application)

August 29: CCPD Budget Presentation, Public Hearing & Possible Adoption

- Presentation of the CCPD Budget to the CCPD Board & Public Hearing
- CCPD Board considers CCPD Budget for adoption

August 17 & 18 and September 7 & 8: Council Budget Work Sessions

- City Council review of FY2018 Recommended Budget and selected topics

September 7: CCPD Adoption of CCPD Budget (if necessary)

- CCPD Board considers CCPD Budget for adoption (if delayed)

September 12: City Council Public Hearing on CCPD Budget & Possible Adoption



-
- City Council conducts a public hearing on the CCPD budget
 - Council considers CCPD Budget for adoption

September 19: FY2017 Budget and Tax Rate Adoption

- Council considers CCPD Budget for adoption (if delayed)
- Council considers FY2018 Budget for adoption
- City Council adopts tax rate for FY2018
- Action establishes split between operating/debt service tax rates

Fund Structure

Purpose

The City's accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate.

Governmental Fund Types

General Fund:

The general fund is the primary operating fund of the City. It is used to account for all financial resources except for those required to be accounted for in another fund. The primary revenue sources are non-exchange revenues such as taxes and accounted for on a modified accrual basis.

The general fund is first subdivided into individual departments or divisions (e.g. Performance and Budget Department or Budget and Research Division).

General Debt Service Fund:

The debt service fund is used to account for principal and interest payments for the City's long-term, tax-supported debt.

Special Revenue Funds:

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Proprietary Fund Types

Enterprise Funds:

Enterprise funds are used to account for operations that are financed and operated in a manner similar to a private business. The goal of the City is that the

costs (expenses, including depreciation) of providing the service are recovered through user charges. The City of Fort Worth has five enterprise funds.

Internal Service Funds:

Internal service funds are used to account for operations that are operated in a manner similar to a private business but where the private customers are internal departments. The City of Fort Worth has five internal service funds.

Capital Project Funds

Capital project funds are used to account for financial resources to be used for the acquisition of major capital facilities and implementation of major City initiatives.

Budgeting Philosophy and Basis of Budgeting

Budgeting Philosophy

The City Council is responsible for legislation, policy formulation and overall direction of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments.

The City's framework for fiscal decision-making is a comprehensive set of Financial Management Policy Statements. As required by charter, the City adopts an annual balanced budget for which the level of expenditures for each department or fund may not legally exceed the appropriations for that department or fund. The budget is prepared in a manner that reflects the full cost of providing services and displays estimated beginning fund balance/net position, estimated revenue and receipts, appropriations and the estimated year-end fund balance/net position.

The City shall take an objective and analytical approach to forecasting revenues, expenditures and expenses as accurately as possible. While absolute certainty is impossible, should revenues or expenditures be inaccurate, necessary corrections will be completed to bring the budget into balance.

The overall budget appropriation may be increased via a supplemental appropriation ordinance that allocates funds that are certified as being in excess of those included in the budget but unencumbered. Amendments shall be considered and adopted by the City Council except for specific adjustments when limited authority is delegated to the City Manager.

The City Manager, as empowered by the charter, may transfer part or all of any unencumbered appropriation balance among programs within a

department upon compliance with any conditions established by the City Council. Upon request by the City Manager, the City Council may transfer part or all of any unencumbered appropriation balance from one department to another through ordinance.

Basis of Budgeting

The City budgets for governmental funds, which include the general fund, capital projects service fund, special revenue funds and debt service fund, using the modified accrual basis of accounting with the exception that changes in the fair value of investments are not treated as adjustments to revenue in the annual operating budget.

The budgets for all proprietary funds, which include enterprise funds and internal service funds, are prepared using the full accrual basis of accounting. Internal service funds shall be maintained to account for services provided primarily to departments within the City. Under this method, with limited exceptions, revenues are recorded when they become measurable and available to finance expenditures, and expenses are recorded at the time liabilities are incurred. Exceptions to the foregoing general principles for the operating budget are:

- Changes in the fair value of investments are not treated as adjustments to revenue;
- Debt service and capital lease principle payments are treated as expenses;
- Depreciation expense is not recognized; and
- Capital purchases are recognized as expenses.

Financial Policies

Note: This section addresses the City of Fort Worth’s major financial policies governing the budget process and budget implementation. For more detailed information on City financial policies, please contact the City Finance Department or see the Financial Management Policy Statements toward the end of the budget book.

The City of Fort Worth’s financial policies establish a foundation for the fiscal strength of City government. These policies guide the City Council and the City Manager as they make decisions regarding resource allocations.

The financial condition of the City must be maintained at the highest level to ensure that resources are available to meet the City’s ever-changing priorities. The following policies are related to the adoption and implementation of the annual budget. They are designed to assure that the City maintains the highest credit rating possible from all three rating agencies.

Operating Budget

Per City charter, the City shall operate under an annual balanced budget whereby the sum of net revenues and appropriated fund balance equals the expenditure appropriations. Revenue projections shall be set at realistic and attainable levels, sufficiently conservative to avoid shortfalls, yet accurate enough to avoid a regular pattern of setting tax rates that produce more revenue than is necessary. The City shall not develop budgets that include operating deficits that require the use of one-time resources to cover recurring expenses. The City’s annual budget shall be adopted by September 15th and shall be effective for a fiscal period beginning October 1 and ending September 30th.

Fund Balances

The City shall maintain a fund balance position that rating agencies deem is adequate to meet the City’s needs and challenges. Therefore, the City has adopted a policy that requires management to maintain fund balances/working capital at the following levels:

General Fund: (Fund Balance)	
General Fund	10.00%

Special Revenue Funds: (Fund Balance)	
Crime District	16.67%
Culture/Tourism	16.67%
Environmental	16.67%
Lake Worth Trust	16.67%
Municipal Golf	16.67%
Red Light Enforce	16.67%

Enterprise Funds: (Working Capital)	
Municipal Airport	25.00%
Municipal Parking	25.00%
Solid Waste	25.00%
Stormwater	25.00%

Enterprise Funds: (Days Cash on Hand)	
Water and Sewer	62 Days

Internal Service Funds: (Working Capital)	
Capital Projects	3.00%
Equipment Services	3.00%
Information Systems	3.00%
Group Health	16.67%
Risk Financing	16.67%

When it is appropriate for fund balance to be assigned, the City Council delegates authority to the City Manager.

Financial Policies

Revenues

The City shall diversify its revenue sources to the extent possible to reduce reliance on property tax. Periodically, the City will review specific programs and services that are identified to be potential areas for funding through user fees. The City Council will determine the level of cost recovery for the program or service. For example, fire inspection fees will be set at a level sufficient to recover the full cost of services and solid waste fees shall be set at a level sufficient to recover the full cost of solid waste enterprise operations. Sound cash management practices shall augment revenues available to the City.

Capital Improvements

The City adopts a five-year Capital Improvement Program (CIP) to be revised and approved annually. Currently, the City appropriates all funds for capital projects with a capital budget ordinance in accordance with the City charter.

Debt Policies

The City debt policy establishes guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.

As a municipal government, the City issues both tax-exempt and taxable securities in the form of general obligation and revenue bonds as part of our on-going goal to create the most livable and best managed city in the country. The proceeds from these debt transactions are utilized to fund the City's comprehensive Capital Improvement Program for multiple sectors of our operation. It is considered best practice for the City, as part of the issuance of tax-exempt obligations, to adopt written procedures outlining how the City will maintain compliance with federal guidelines.

Debt Planning Guidelines

Debt financing, to include general obligation bonds, revenue bonds, certificates of obligation, certificates of participation, commercial paper, tax notes, lease/purchase agreements, and other obligations permitted to be issued or incurred under Texas law, shall only be used to purchase capital assets and equipment that cannot be prudently acquired from either current revenues, assigned fund balance, or Net Position, and to fund infrastructure improvements and additions. The useful life of the asset or project shall exceed the payout schedule of any debt the City assumes.

The City shall not assume more tax-supported general purpose debt than it retires each year without conducting an objective analysis as to the City's ability to assume and support additional debt service payments. When appropriate, self-supporting revenue bonds shall be considered before general obligation bonds.

Debt Service Guidelines

Generally, the City shall issue bonds with an average life of approximately 10.5 years for general obligation bonds and approximately 12.0 years for revenue bonds. The structure should approximate level principal on general obligation bonds and level debt service for revenue bonds. With respect to the issuance of revenue bonds for a stand-alone or self-supporting project, the term of the debt and debt service structure shall be consistent with the useful life of the project and the revenue-generating capability of the project.

There shall be no debt structures, which include increasing debt service levels in subsequent years, with the exception of the first and second year of a payment schedule. There shall be no "balloon" bond repayment schedules, which consist of low annual payments and one large payment of the balance due

Financial Policies

at the end of the term. There shall always be at least interest paid in the first fiscal year after a bond sale and principal starting generally no later than the second fiscal year after the bond issue. In the case of a revenue generating project, principal repayment should begin no later than the first full year after the project has been placed in service. Normally, there shall be no capitalized interest included in the debt structure unless there are no historical reserves upon which to draw.

User Fee Policy

For services that benefit specific users, the City shall establish and collect fees to recover the costs of those services. The City Council shall determine the appropriate cost recovery level and establish the fees. Where feasible and desirable, the City shall seek to recover full direct and indirect costs. User fees shall be reviewed on a regular basis to calculate their full cost recovery levels, to compare them to the current fee structure and to recommend adjustments where necessary.

It is the intention of the City that all utilities and enterprise funds be self-supporting. As a result, utility rates and enterprise user fees shall be set at levels sufficient to cover operating expenditures, meet debt obligations, provide additional funding for capital improvements and provide adequate levels of working capital. The City shall seek to eliminate all forms of subsidization to utility/enterprise funds from the General Fund.



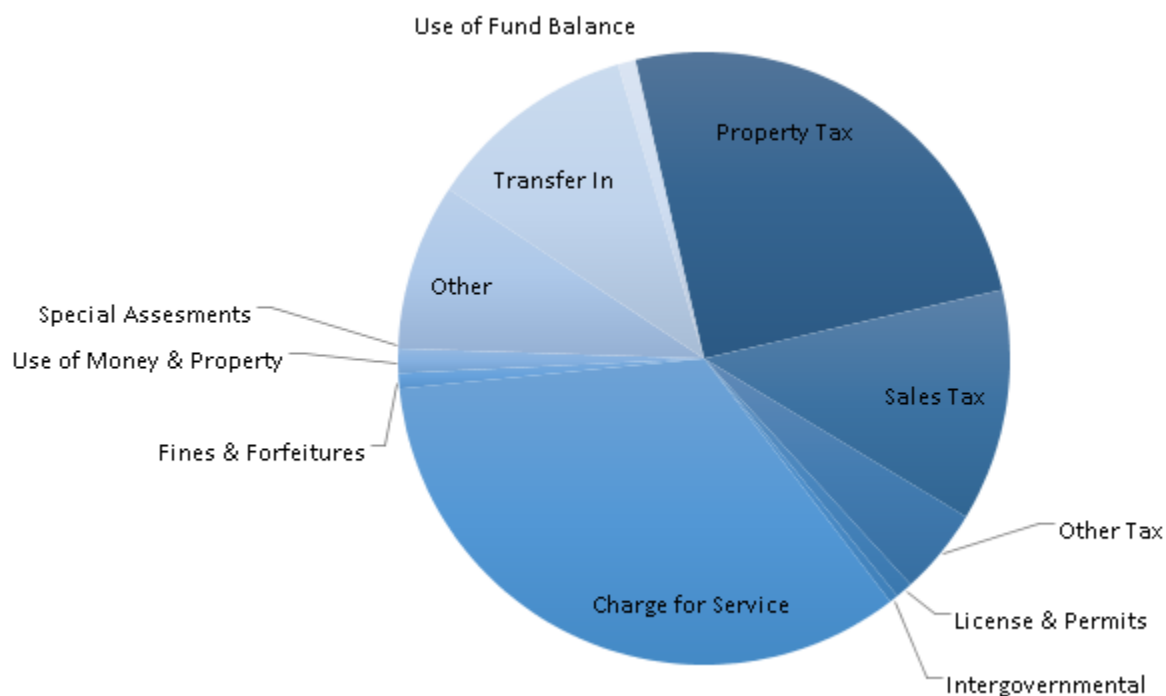
Total Revenue By Fund

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Amended Budget	Recommended Budget
General Fund	618,200,968	639,004,871	652,857,005	679,166,273
Debt Service Funds	354,033,603	210,154,185	282,299,498	229,901,837
Special Revenue	162,520,796	166,908,488	521,808,794	173,513,211
Enterprise Service Funds	537,127,124	549,243,323	549,320,883	572,360,424
Internal Service Funds	227,004,805	189,515,722	206,267,722	207,319,649
Total Operating Funds	\$1,898,887,296	1,754,826,589	2,212,553,902	1,862,261,394

*Debt Service Funds include the appropriation of Special Revenue Fund and Enterprise Fund related debt service payments. The funding source for these appropriations are transfers from the respective Special Revenue or Enterprise Fund.

Total Revenue By Source

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Amended Budget	Recommended Budget
Property Tax	410,006,898	433,616,982	433,616,982	465,549,937
Sales Tax	203,449,083	207,862,830	207,862,830	228,302,000
Other Tax	81,730,811	84,172,310	84,172,310	84,925,149
License & Permits	16,086,069	14,638,106	14,638,106	16,951,636
Intergovernmental	11,234,544	5,869,997	7,396,408	8,629,046
Charge for Service	607,105,089	617,490,055	618,880,033	630,217,248
Fines & Forfeitures	16,472,835	15,711,571	15,711,571	14,964,444
Use of Money & Property	38,002,146	28,522,406	60,980,901	24,208,281
Special Assesments	-	-	-	-
Other	164,078,366	153,234,853	153,273,353	163,573,638
Transfer In	350,721,454	175,679,718	571,252,016	207,736,265
Use of Fund Balance	-	18,027,761	44,769,392	17,203,750
Total Revenues	\$1,898,887,296	1,754,826,589	2,212,553,902	1,862,261,394



*Debt Service Funds include the appropriation of Special Revenue Fund and Enterprise Fund related debt service payments. The funding source for these appropriations are transfers from the respective Special Revenue or Enterprise Fund.

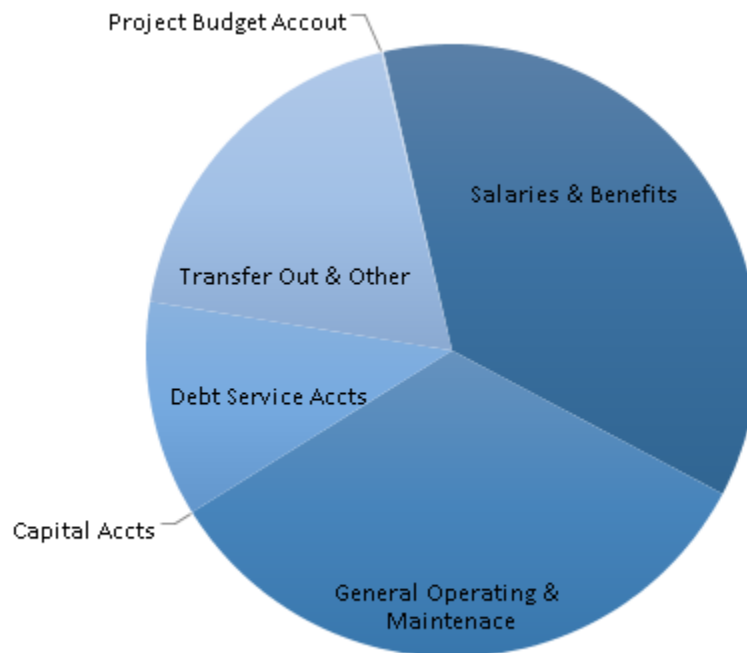
Expenditures By Fund

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Amended Budget	Recommended Budget
General Fund	612,527,468	639,004,871	652,857,005	679,166,273
Debt Service Funds	335,710,201	210,154,185	282,299,498	229,901,837
Special Revenue	180,863,858	166,910,852	521,703,899	173,513,211
Enterprise Service Funds	522,118,784	549,243,323	549,320,883	572,360,425
Internal Service Funds	219,542,347	189,515,722	206,267,722	207,319,648
Total Operating Funds	\$1,870,762,659	1,754,828,953	2,212,449,007	1,862,261,393

*Debt Service Funds include the appropriation of Special Revenue Fund and Enterprise Fund related debt service payments. The funding source for these appropriations are transfers from the respective Special Revenue or Enterprise Fund.

Expenditures By Type

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Amended Budget	Recommended Budget
Salaries & Benefits	606,298,325	629,693,507	629,558,958	677,136,373
General Operating & Maintenance	567,154,775	597,023,248	603,615,433	622,012,466
Capital Accts	461,618	193,400	193,400	51,000
Debt Service Accts	341,575,658	207,746,256	240,535,533	212,467,366
Transfer Out & Other	355,272,282	313,685,299	670,927,384	348,631,827
Project Budget Account	-	6,487,243	67,618,299	1,962,361
Total Revenues	\$1,870,762,659	1,754,828,953	2,212,449,007	1,862,261,393



*Debt Service Funds include the appropriation of Special Revenue Fund and Enterprise Fund related debt service payments. The funding source for these appropriations are transfers from the respective Special Revenue or Enterprise Fund.

Summary of Revenues, Expenditures and Changes in Fund Balances

General Fund

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Amended Budget	Recommended Budget
Property Tax	324,346,620	343,409,816	343,409,816	371,235,691
Sales Tax	138,475,263	140,468,044	140,468,044	154,573,000
Other Tax	53,965,200	55,389,097	55,389,097	54,830,905
License & Permits	15,303,889	13,811,793	13,811,793	16,136,753
Intergovernmental	604,966	608,679	827,523	369,315
Charge for Service	28,767,822	34,975,461	32,292,936	26,698,246
Fines & Forfeitures	7,546,179	7,798,483	7,798,483	6,090,674
Use of Money & Property	2,732,089	723,698	723,698	634,067
Other	2,082,402	1,650,645	1,656,645	1,819,064
Transfer In	44,376,538	40,169,155	56,351,680	46,778,558
Total Revenues	618,200,968	639,004,871	652,729,715	679,166,273
Use of Fund Balance	-	-	127,290	-
Salaries & Benefits	444,269,921	457,701,721	455,827,879	486,301,750
General Operating & Maintenance	129,207,678	140,133,522	139,587,861	141,729,353
Capital Accts	-	16,000	16,000	16,000
Debt Service Accts	683,701	830,776	830,776	936,497
Transfer Out	38,366,168	40,322,852	56,594,489	50,182,672
Total Expenses	612,527,468	639,004,871	652,857,005	679,166,273
Contribution to Fund Balance	-	-	-	-
Revenue Over (Under) Expenses	\$ 5,673,500	-	-	0

Summary of Revenues, Expenditures and Changes in Fund Balances

Debt Service Funds

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Amended Budget	Recommended Budget
Property Tax	85,660,278	90,207,166	90,207,166	94,314,246
Intergovernmental	-	-	210,325	-
Charge for Service	109,258	-	-	-
Use of Money & Property	4,740,093	2,846,157	2,846,157	2,781,456
Transfer In	263,523,974	117,100,862	167,934,510	121,479,862
Total Revenues	354,033,603	210,154,185	261,198,158	218,575,564
Use of Fund Balance	-	-	4,110,183	11,326,273
General Operating & Maintenance	826	-	-	-
Debt Service Accts	335,208,283	203,474,069	236,265,710	209,328,756
Transfer Out	501,092	-	4,110,183	11,326,273
Total Expenses	335,710,201	203,474,069	240,375,893	220,655,029
Contribution to Fund Balance	-	6,680,116	24,932,448	9,246,808
Revenue Over (Under) Expenses	\$ 18,323,402	-	(0)	0

*Debt Service Funds include the appropriation of Special Revenue Fund and Enterprise Fund related debt service payments. The funding source for these appropriations are transfers from the respective Special Revenue or Enterprise Fund.

Summary of Revenues, Expenditures and Changes in Fund Balances

Special Revenue Funds

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Amended Budget	Recommended Budget
Property Tax	-	-	-	-
Sales Tax	64,973,820	67,394,786	67,394,786	73,729,000
License & Permits	21,250	20,000	20,000	20,000
Intergovernmental	10,629,578	5,246,318	6,343,560	8,259,731
Charge for Service	13,268,137	15,286,358	14,740,705	15,549,803
Fines & Forfeitures	8,926,656	7,913,088	7,913,088	8,873,770
Use of Money & Property	16,355,137	16,553,961	48,066,299	11,012,475
Other	16,545,193	11,034,763	11,067,263	12,105,111
Transfer In	4,035,413	2,065,463	313,694,744	9,219,341
Total Revenues	162,520,796	154,297,950	498,023,658	168,863,475
Use of Fund Balance	-	12,610,538	23,785,136	4,649,736
Salaries & Benefits	49,521,945	54,080,536	55,844,829	58,401,276
General Operating & Maintenance	59,488,945	59,589,794	59,910,385	65,213,262
Capital Accts	345,691	96,900	96,900	-
Debt Service Accts	1,340,580	1,210,971	1,208,607	(0)
Transfer Out	70,166,696	45,320,247	353,890,875	47,451,132
Project Budget Account	-	6,487,243	50,627,142	1,962,361
Total Expenses	180,863,858	166,785,691	521,578,738	173,028,030
Contribution to Fund Balance	-	125,161	125,161	485,181
Revenue Over (Under) Expenses	\$(18,343,062)	(2,364)	104,895	(0)

Summary of Revenues, Expenditures and Changes in Fund Balances

Enterprise Funds

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Amended Budget	Recommended Budget
License & Permits	760,930	806,313	806,313	794,883
Charge for Service	500,706,378	511,367,790	508,882,128	525,776,604
Use of Money & Property	8,587,948	7,978,224	7,978,224	9,202,163
Other	16,369,831	14,870,735	14,870,735	16,201,483
Transfer In	10,702,038	9,128,920	11,614,582	19,806,840
Total Revenues	537,127,124	544,151,982	544,151,982	571,781,974
Use of Fund Balance	-	5,091,341	5,168,901	578,451
Salaries & Benefits	83,085,941	86,102,562	86,077,562	92,685,219
General Operating & Maintenance	214,388,693	242,191,911	238,509,165	248,272,946
Capital Accts	115,927	28,500	28,500	35,000
Debt Service Accts	4,343,094	2,205,676	2,205,676	2,202,113
Transfer Out	220,185,130	213,373,737	217,839,043	229,023,311
Total Expenses	522,118,784	543,902,386	544,659,946	572,218,589
Contribution to Fund Balance	-	5,340,937	4,660,937	141,835
Revenue Over (Under) Expenses	\$ 15,008,340	-	-	(0)

Summary of Revenues, Expenditures and Changes in Fund Balances

Internal Service Funds

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Amended Budget	Recommended Budget
Intergovernmental	-	15,000	15,000	-
Charge for Service	64,253,494	55,860,446	62,964,264	62,192,594
Use of Money & Property	5,586,879	420,366	420,366	578,120
Other	129,080,941	125,678,710	125,678,710	133,447,980
Transfer In	28,083,491	7,215,318	5,611,500	10,451,664
Total Revenues	227,004,805	189,189,840	194,689,840	206,670,359
Use of Fund Balance	-	325,882	11,577,882	649,290
Salaries & Benefits	29,420,518	31,808,688	31,808,688	39,748,128
General Operating & Maintenance	164,068,633	155,108,021	165,608,021	166,796,905
Capital Accts	-	52,000	52,000	-
Debt Service Accts	-	24,764	24,764	0
Transfer Out	26,053,196	1,417,724	7,669,724	774,615
Total Expenses	219,542,347	188,411,197	205,163,197	207,319,648
Contribution to Fund Balance	-	1,104,525	1,104,525	0
Revenue Over (Under) Expenses	\$ 7,462,458	-	-	0

Summary of Revenues, Expenditures and Changes in Fund Balances

All Funds

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Amended Budget	Recommended Budget
Property Tax	410,006,898	433,616,982	433,616,982	465,549,937
Sales Tax	203,449,083	207,862,830	207,862,830	228,302,000
Other Tax	81,730,811	84,172,310	84,172,310	84,925,149
License & Permits	16,086,069	14,638,106	14,638,106	16,951,636
Intergovernmental	11,234,544	5,869,997	7,396,408	8,629,046
Charge for Service	607,105,089	617,490,055	618,880,033	630,217,248
Fines & Forfeitures	16,472,835	15,711,571	15,711,571	14,964,444
Use of Money & Property	38,002,146	28,522,406	60,034,744	24,208,281
Other	164,078,366	153,234,853	153,273,353	163,573,638
Transfer In	350,721,454	175,679,718	555,207,016	207,736,265
Total Revenues	1,898,887,296	1,736,798,828	2,150,793,353	1,845,057,644
Use of Fund Balance	-	18,027,761	44,769,392	17,203,750
Salaries & Benefits	606,298,325	629,693,507	629,558,958	677,136,373
General Operating & Maintenance	567,154,775	597,023,248	603,615,433	622,012,466
Capital Accts	461,618	193,400	193,400	51,000
Debt Service Accts	341,575,658	207,746,256	240,535,533	212,467,366
Transfer Out	355,272,282	300,434,560	640,104,313	338,758,003
Total Expenses	1,870,762,659	1,741,578,214	2,164,634,779	1,852,387,569
Contribution to Fund Balance	-	13,250,739	30,823,071	9,873,825
Revenue Over (Under) Expenses	\$ 28,124,637	(2,364)	104,895	0

*Debt Service Funds include the appropriation of Special Revenue Fund and Enterprise Fund related debt service payments. The funding source for these appropriations are transfers from the respective Special Revenue or Enterprise Fund.

Ad Valorem Property Tax Comparison

COMPARATIVE SUMMARY OF AD VALOREM TAX LEVIES AND COLLECTIONS

	ADOPTED FY2015	ADOPTED FY2016	ADOPTED FY2017	RECOMMENDED FY2018
Adjusted Net Taxable Value	\$47,075,949,924	\$49,627,376,942	\$54,520,574,865	\$60,950,027,101
Tax Rate	0.8550	0.8550	0.8350	0.8050
Operating	0.6759	0.6759	0.6615	0.6415
Debt Service	0.1791	0.1791	0.1735	0.1635
Total Levy	\$402,499,372	\$424,314,073	\$455,246,800	\$490,647,718
Collection Rate	98.50%	98.50%	98.50%	98.50%
Total Collection of Levy	\$396,461,881	\$417,949,362	\$448,418,098	\$483,288,002
Estimated Levy Lost due to Frozen			(3,340,082)	(4,774,302)
TIF Contributions	(\$11,568,250)	(\$14,323,934)	(\$17,436,900)	(\$19,815,120)
Estimated Refunds	\$0	\$0	\$0	\$0
Budgeted Revenues				
General Fund	\$304,268,544	\$319,076,522	\$338,783,950	\$365,534,335
Debt Levy	<u>\$80,625,087</u>	<u>\$84,548,905</u>	<u>\$88,857,166</u>	<u>\$93,164,246</u>
Subtotal Current Property Taxes	\$384,893,631	\$403,625,428	\$427,641,116	\$458,698,580
OTHER PROPERTY TAXES				
Delinquent Property Taxes	\$2,427,413	\$2,427,413	\$2,524,510	\$3,600,000
Vehicle Inventory	\$267,600	\$267,600	\$267,600	\$267,600
Interest/Penalty Charges	<u>\$1,910,324</u>	<u>\$1,910,324</u>	<u>\$2,101,356</u>	<u>\$2,101,356</u>
Subtotal Other Property Taxes	\$4,605,337	\$4,605,337	\$4,893,466	\$5,968,956
TOTAL PROPERTY TAXES				
Operating Taxes	\$308,873,881	\$323,681,859	\$343,677,416	\$371,503,291
Debt Service Taxes	\$80,625,087	\$84,548,905	\$88,857,166	\$93,164,246

User Fee Change Summary

User Fee Authorization and Overview

Texas Local Government Code authorizes municipalities to establish fees for “performing services and duties permitted or required by law”. For some services, the application of fees are not permitted or may be restricted to amounts prescribed in other Texas Local Government Code sections. For those service fees not restricted by code, the City has adopted financial policies specific to revenue (see section on Financial Policies – Revenue), to assist the City Manager in recommending fees. Fees are reviewed on an annual basis and updates are presented to the City Council during the budget process.

Fees may be defined, by financial policy, as regulatory or non-regulatory. Regulatory fees are those charged to individuals for participation in government – regulated activities. Examples include building permits, code enforcement permits, and plan review fees. For regulatory fees, the financial policy strives to recover the full cost of the service unless restricted by code.

Non – regulatory fees are likely to be charged for a wider variety of services and require additional consideration in establishing the fee. There are two purposes when establishing non – regulatory fees including “1) to influence the use of service and 2) to increase equity.” As such, non – regulatory fees may not recover the total cost of the service. For additional information on all fees, reference the Financial Policies section of this book.

The following tables reflect recommended fee changes for FY2018. Fee changes are recommended based on market comparisons and evaluation of cost to deliver services.

User Fee Change Summary

Description	Year Last Changed	Current Fee	Recommended Fee	Anticipated Revenue
General Fund				
Park and Recreation - Reservations				
General Park Reservation-Individual & Non-Profit (Level A <100)	2014	\$50.00	\$0.00	\$ -
General Park Reservation-Individual & Non-Profit (Level B 101-500)	2014	\$125.00	\$0.00	\$ -
General Park Reservation-Individual & Non-Profit (Level C 501-2,000)	2014	\$475.00	\$0.00	\$ -
General Park Reservation-Individual & Non-Profit (Level A <100 Additional Hours)	2014	\$25.00	\$0.00	\$ -
General Park Reservation-Individual & Non-Profit (Level B 101-500 Additional Hours)	2014	\$40.00	\$0.00	\$ -
General Park Reservation-Individual & Non-Profit (Level C 501-2,000 Additional Hours)	2014	\$130.00	\$0.00	\$ -
General Park Reservation-Individual & Non-Profit (Level A <100 Half Day)	N	N/A	\$75.00	\$ 8,325.00
General Park Reservation-Individual & Non-Profit (Level B 101-500 Half Day)	N	N/A	\$165.00	\$ 2,475.00
General Park Reservation-Individual & Non-Profit (Level A <100 Full Day)	2014	\$100.00	\$150.00	\$ 4,100.00
General Park Reservation-Individual & Non-Profit (Level B 101-500 Full Day)	2014	\$325.00	\$330.00	\$ 1,650.00
General Park Reservation-Individual & Non-Profit (Level C 501-2,000 Full Day)	2014	\$950.00	\$0.00	\$ -
General Park Reservation-Individual & Non-Profit (Level D-2,001-5,000 Full Day)	2014	\$2,000.00	\$0.00	\$ -
General Park Reservation-Individual & Non-Profit (Level E >5,000 Full Day)	2014	\$4,500.00	\$0.00	\$ -
General Park Reservation-Commercial & For Profit (Level A <100)	2014	\$100.00	\$0.00	\$ -
General Park Reservation-Commercial & For Profit (Level B 101-500)	2014	\$250.00	\$0.00	\$ -
General Park Reservation-Commercial & For Profit (Level C 501-2,000)	2014	\$900.00	\$0.00	\$ -
General Park Reservation-Commercial & For Profit (Level A <100 Additional Hours)	2014	\$50.00	\$0.00	\$ -
General Park Reservation-Commercial & For Profit (Level B 101-500 Additional Hours)	2014	\$75.00	\$0.00	\$ -
General Park Reservation-Commercial & For Profit (Level C 501-2,000 Additional Hours)	2014	\$250.00	\$0.00	\$ -
General Park Reservation-Commercial & For Profit (Level A <100 Half Day)	N	\$0.00	\$150.00	\$ -
General Park Reservation-Commercial & For Profit (Level B 101-500 Half Day)	N	\$0.00	\$325.00	\$ -
General Park Reservation-Commercial & For Profit (Level A <100 Full Day)	2014	\$200.00	\$300.00	\$ -
General Park Reservation-Commercial & For Profit (Level B 101-500 Full Day)	2014	\$550.00	\$650.00	\$ -
General Park Reservation-Commercial & For Profit (Level C 501-2,000 Full Day)	2014	\$2,000.00	\$0.00	\$ -
General Park Reservation-Commercial & For Profit (Level D-2,001-5,000 Full Day)	2014	\$4,000.00	\$0.00	\$ -
General Park Reservation-Commercial & For Profit (Level E >5,000 Full Day)	2014	\$9,000.00	\$0.00	\$ -
Parks Walk-Run & Special Events-Non-Profit (Level A <100 Half Day)	N	\$0.00	\$75.00	\$ 33,375.00
Parks Walk-Run & Special Events Non-Profit (Level B 100-500 Half Day)	N	\$0.00	\$165.00	\$ 10,395.00
Parks Walk-Run & Special Events Non-Profit (Level C >500 Half Day)	N	\$0.00	\$290.00	\$ 2,030.00
Parks Walk-Run & Special Events-Non-Profit (Level A <100 Full Day)	N	\$0.00	\$150.00	\$ 16,350.00
Parks Walk-Run & Special Events Non-Profit (Level B 100-500 Full Day)	N	\$0.00	\$330.00	\$ 5,940.00
Parks Walk-Run & Special Events Non-Profit (Level C 501-2,000 Full Day)	N	\$0.00	\$580.00	\$ 1,740.00

User Fee Change Summary

Description	Year Last Changed	Current Fee	Recommended Fee	Anticipated Revenue
'Parks Walk-Run & Special Events Non-Profit (Level C >500 Per Participant Fee)	N	\$0.00	\$0.75	\$ -
Parks Walk-Run & Special Events-Commercial & For Profit (Level A <100 Half Day)	N	\$0.00	\$150.00	\$ -
Parks Walk-Run & Special Events Commercial & For Profit (Level B 100-500 Half Day)	N	\$0.00	\$325.00	\$ -
Parks Walk-Run & Special Events Commercial & For Profit (Level C >500 Half Day)	N	\$0.00	\$750.00	\$ -
Parks Walk-Run & Special Events-Commercial & For Profit (Level A <100 Full Day)	N	\$0.00	\$300.00	\$ -
Parks Walk-Run & Special Events Commercial & For Profit (Level B 100-500 Full Day)	N	\$0.00	\$650.00	\$ -
Parks Walk-Run & Special Events Commercial & For Profit (Level C 501-2,000 Full Day)	N	\$0.00	\$1,500.00	\$ -
'Parks Walk-Run & Special Events Commercial & For Profit (Level C >500 Per Participant Fee)	N	\$0.00	\$1.50	\$ -
Trinity Park Walk-Run & Special Events-Non-Profit (Level A <100 Half Day)	N	\$0.00	\$100.00	\$ 24,900.00
Trinity Park Walk-Run & Special Events Non-Profit (Level B 100-500 Half Day)	N	\$0.00	\$190.00	\$ 12,920.00
Trinity Park Walk-Run & Special Events Non-Profit (Level C >500 Half Day)	N	\$0.00	\$300.00	\$ 2,000.00
Trinity Park Walk-Run & Special Events-Non-Profit (Level A <100 Full Day)	N	\$0.00	\$200.00	\$ 20,600.00
Trinity Park Walk-Run & Special Events Non-Profit (Level B 100-500 Full Day)	N	\$0.00	\$380.00	\$ 7,600.00
Trinity Park Walk-Run & Special Events Non-Profit (Level C 501-2,000 Full Day)	N	\$0.00	\$600.00	\$ 2,000.00
Trinity Park Walk-Run & Special Events Non-Profit (Level C >500 Per Participant Fee)	N	\$0.00	\$1.00	\$ -
Trinity Park Walk-Run & Special Events-Commercial & For Profit (Level A <100 Half Day)	N	\$0.00	\$175.00	\$ -
Trinity Park Walk-Run & Special Events Commercial & For Profit (Level B 100-500 Half Day)	N	\$0.00	\$350.00	\$ -
Trinity Park Walk-Run & Special Events Commercial & For Profit (Level C >500 Half Day)	N	\$0.00	\$800.00	\$ -
Trinity Park Walk-Run & Special Events-Commercial & For Profit (Level A <100 Full Day)	N	\$0.00	\$350.00	\$ -
Trinity Park Walk-Run & Special Events Commercial & For Profit (Level B 100-500 Full Day)	N	\$0.00	\$700.00	\$ -
Trinity Park Walk-Run & Special Events Commercial & For Profit (Level C 501-2,000 Full Day)	N	\$0.00	\$1,600.00	\$ -
Trinity Park Walk-Run & Special Events Commercial & For Profit (Level C >500 Per Participant Fee)	N	\$0.00	\$1.75	\$ -
General Water Gardens-Individual & Non-Profit (Level A <100)	2014	\$100.00	\$0.00	\$ -
General Water Gardens-Individual & Non-Profit (Level B 101-500)	2014	\$225.00	\$0.00	\$ -
General Water Gardens-Individual & Non-Profit (Level C 501-2,000)	2014	\$475.00	\$0.00	\$ -
General Water Gardens-Individual & Non-Profit (Level A <100 Additional Hours)	2014	\$50.00	\$0.00	\$ -
General Water Gardens-Individual & Non-Profit (Level B 101-500 Additional Hours)	2014	\$75.00	\$0.00	\$ -
General Water Gardens-Individual & Non-Profit (Level C 501-2,000 Additional Hours)	2014	\$125.00	\$0.00	\$ -
General Water Gardens-Individual & Non-Profit (Level A <100 Half Day)	N	\$0.00	\$150.00	\$ 1,650.00
General Water Gardens-Individual & Non-Profit (Level B 101-500 Half Day)	N	\$0.00	\$300.00	\$ 1,600.00
General Water Gardens-Individual & Non-Profit (Level A <100 Full Day)	2014	\$250.00	\$300.00	\$ 1,650.00
General Water Gardens-Individual & Non-Profit (Level B 101-500 Full Day)	2014	\$550.00	\$600.00	\$ 1,600.00
General Water Gardens-Individual & Non-Profit (Level C 501-2,000 Full Day)	2014	\$900.00	\$0.00	\$ -

User Fee Change Summary

Description	Year Last Changed	Current Fee	Recommended Fee	Anticipated Revenue
General Water Gardens-Individual & Non-Profit (Level D-2,001-5,000 Full Day)	2014	\$3,750.00	\$0.00	\$ -
General Water Gardens-Individual & Non-Profit (Level E >5,000 Full Day)	2014	\$9,000.00	\$0.00	\$ -
General Water Gardens-Commercial & For Profit (Level A <100)	2014	\$200.00	\$0.00	\$ -
General Water Gardens-Commercial & For Profit (Level B 101-500)	2014	\$450.00	\$0.00	\$ -
General Water Gardens-Commercial & For Profit (Level C 501-2,000)	2014	\$900.00	\$0.00	\$ -
General Water Gardens-Commercial & For Profit (Level A <100 Additional Hours)	2014	\$100.00	\$0.00	\$ -
General Water Gardens-Commercial & For Profit (Level B 101-500 Additional Hours)	2014	\$125.00	\$0.00	\$ -
General Water Gardens-Commercial & For Profit (Level C 501-2,000 Additional Hours)	2014	\$250.00	\$0.00	\$ -
General Water Gardens-Commercial & For Profit (Level A <100 Half Day)	N	\$0.00	\$300.00	\$ -
General Water Gardens-Commercial & For Profit (Level B 101-500 Half Day)	N	\$0.00	\$575.00	\$ -
General Water Gardens-Commercial & For Profit (Level A <100 Full Day)	2014	\$500.00	\$600.00	\$ -
General Water Gardens-Commercial & For Profit (Level B 101-500 Full Day)	2014	\$1,000.00	\$1,150.00	\$ -
General Water Gardens-Commercial & For Profit (Level C 501-2,000 Full Day)	2014	\$2,000.00	\$0.00	\$ -
General Water Gardens-Commercial & For Profit (Level D-2,001-5,000 Full Day)	2014	\$3,750.00	\$0.00	\$ -
General Water Gardens-Commercial & For Profit (Level E >5,000 Full Day)	2014	\$9,000.00	\$0.00	\$ -
Water Gardens Special Events-Non- Profit (Level A >500 Half Day)	N	\$0.00	\$2,400.00	\$ -
Water Gardens Special Events-Non- Profit (Level A >500 Full Day)	N	\$0.00	\$4,800.00	\$ 4,800.00
Water Gardens Special Events-Commercial & For Profit (Level A >500 Half Day)	N	\$0.00	\$4,600.00	\$ -
Water Gardens Special Events-Commercial & For Profit (Level A >500 Full Day)	N	\$0.00	\$9,200.00	\$ -
Bradley Center-General Reservation Individual & Non-Profit (Participants up to 118)	2014	\$90.00	\$0.00	\$ -
Bradley Center-General Reservation Individual & Non-Profit (Participants up to 118 Additional Fee)	2014	\$40.00	\$0.00	\$ -
Bradley Center-General Reservation Individual & Non-Profit (Participants up to 118 Half Day)	N	\$0.00	\$150.00	\$ 22,500.00
Bradley Center-General Reservation Individual & Non-Profit (Participants up to 118 Full Day)	N	\$0.00	\$300.00	\$ 15,000.00
Bradley Center-General Reservation Commercial & For Profit (Participants up to 118)	2014	\$180.00	\$0.00	\$ -
Bradley Center-General Reservation Commercial & For Profit (Participants up to 118 Additional Fee)	2014	\$80.00	\$0.00	\$ -
Bradley Center-General Reservation Commercial & For Profit (Participants up to 118 Half Day)	N	\$0.00	\$300.00	\$ -
Bradley Center-General Reservation Commercial & For Profit (Participants up to 118 Full Day)	N	\$0.00	\$600.00	\$ -
Recreational Fields Individual & Non-Profit (Hourly Rate -without lights)	N	\$0.00	\$10.00	\$ 300.00
Recreational Fields Individual & Non-Profit (Hourly Rate -with lights)	N	\$0.00	\$15.00	\$ 300.00
Recreational Fields Commercial & For-Profit (Hourly Rate -without lights)	N	\$0.00	\$15.00	\$ -
Recreational Fields Commercial & For-Profit (Hourly Rate -with lights)	N	\$0.00	\$20.00	\$ -
				\$ 205,800.00
Park and Recreation - Athletics				
4473102-Site Reservations - Natural turf Soccer Field rental per hour, unlit	2015	\$25.00	\$30.00	\$ 188,840.00
4473102-Site Reservations - Natural turf Soccer Field rental per hour, lighted	2015	\$50.00	\$60.00	\$ 177,340.00
4473102-Site Reservations - Baseball/Softball Field rental per hour, unlit	2015	\$20.00	\$25.00	\$ 65,879.00
4473102-Site Reservations - Baseball/Softball Field rental per hour, lighted	2015	\$30.00	\$35.00	\$ 24,127.00
				\$ 456,186.00
General Fund Totals				\$ 661,986.00

User Fee Change Summary

Description	Year Last Changed	Current Fee	Recommended Fee	Anticipated Revenue
Special Revenue Funds				
Botanic Garden				
4620106 Botanic Garden Rental Revenue - All premium gardens rental with the exception of the Japanese Garden	2015	\$450/2 hours	\$850/2 hours	\$ 120,700.00
4620106 Botanic Garden Rental Revenue - Deluxe Gardens	2015	\$450/2 hours	\$625/2 hours	\$ 43,750.00
4620106 Botanic Garden Rental Revenue - Japanese Garden Pavilion	2015	\$2,500/6 hours	\$2,300/4 hours	\$ 83,000.00
4620106 Botanic Garden Rental Revenue - Japanese Garden Moon Deck	2015	\$700/3 hours	\$850/2 hours	\$ 31,151.00
4620106 Botanic Garden Rental Revenue - Garden Center Meeting Rooms, Rose Room (120), Iris and Orchid Room (120)	2015	\$400/4 hours	\$450/4 hours	\$ 9,283.30
4620106 Botanic Garden Rental Revenue - Garden Center Meeting Rooms Iris Room (48), Camellia Room (64), Azalea Room (64), Orchid Room (48)	2015	\$200/4 hours	\$250/4 hours	\$ 28,822.33
4620106 Botanic Garden Rental Revenue - Garden Center Meeting Rooms Oak Hall (240), Lecture Hall (241)	2015	\$800/4 hours	\$850/4 hours	\$ 42,550.00
4620106 Botanic Garden Rental Revenue - Garden Center Meeting Room Redbud Hall (120)	2015	\$400/4 hours	\$600/4 hours	\$ 22,862.00
4620106 Botanic Garden Rental Revenue - Garden Center Meeting Room Trellis Room (24)	2015	\$150/4 hours	\$200/4 hours	\$ 3,508.00
4620106 Botanic Garden Rental Revenue - Garden Center Meeting Rooms Rose Room (120), Iris and Orchid Room (120)	2015	\$600/6 hours	\$650/6 hours	\$ 9,283.30
4620106 Botanic Garden Rental Revenue - Garden Center Meeting Rooms Iris Room (48), Camellia Room (64), Azalea Room (64)	2015	\$300/6 hours	\$350/6 hours	\$ 28,822.00
4620106 Botanic Garden Rental Revenue - Garden Center Meeting Rooms Oak Hall (240), Lecture Hall (241)	2015	\$1,200/6 hours	\$1,250/6 hours	\$ 42,550.00
4620106 Botanic Garden Rental Revenue - Garden Center Meeting Room Redbud Hall (120)	2015	\$600/6 hours	\$800/6 hours	\$ 22,862.00
4620106 Botanic Garden Rental Revenue - Garden Center Meeting Room Trellis Room (24)	2015	\$225/6 hours	\$275/6 hours	\$ 3,508.00
4620106 Botanic Garden Rental Revenue - Garden Center Meeting Rooms Rose Room (120), Iris and Orchid Room (120)	2015	\$800/9 hours	\$850/9 hours	\$ 9,283.30
4620106 Botanic Garden Rental Revenue - Garden Center Meeting Rooms Iris Room (48), Camellia Room (64), Azalea Room (64)	2015	\$400/9 hours	\$450/9 hours	\$ 28,822.00
4620106 Botanic Garden Rental Revenue - Garden Center Meeting Rooms Oak Hall (240), Lecture Hall (241), Lecture Hall Link	2015	\$1600/9 hours	\$1650/9 hours	\$ 42,550.00
4620106 Botanic Garden Rental Revenue - Garden Center Meeting Room Redbud Hall (120)	2015	\$800/9 hours	\$1000/9 hours	\$ 22,862.00
4620106 Botanic Garden Rental Revenue - Garden Center Meeting Room Trellis Room (24)	2015	\$300/9 hours	\$350/9 hours	\$ 3,508.00
4800100 Botanic Garden Extra Fees - LCD Package with Laptop	New	\$0.00	\$100 per rental	\$ 1,500.00
4800100 Botanic Garden Extra Fees - Flip Charts with Pens	New	\$0.00	\$15 per rental	\$ 300.00
4800100 Botanic Garden Extra Fees - TV Package with Laptop	New	\$0.00	\$75 per rental	\$ 750.00
4800100 Botanic Garden Extra Fees - Coffee Service	New	\$10.00	\$25 per rental	\$ 1,625.00
4800100 Botanic Garden Extra Fees - LCD Only	New	\$25 per rental	\$50 per rental	\$ 2,500.00
				\$ 606,352.23
Public Events				
4800501-Recovery of Labor - Cleaning fee for any consumer show, trade show or any convention with an Exhibitor component Hall A	New	\$0.00	\$500.00	\$ 2,500.00
4800501 - Recovery of Labor - Cleaning fee for any consumer show, trade show or any convention with an Exhibitor component - each additional bay (B-F)	New	\$0.00	\$250.00	\$ 2,500.00
462003 - Commercial Exhibit Lease - Will Rogers Square	New	\$0.00	\$3,000	\$ 6,000.00
462003 - Commercial Exhibit Lease - Will Rogers Square Move-In/Move-Out	New	\$0.00	\$1,500	\$ 4,500.00

User Fee Change Summary

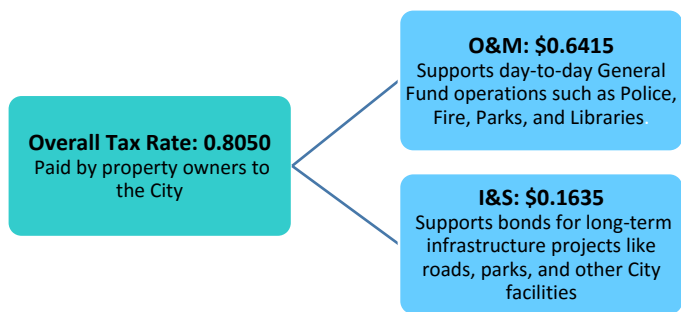
Description	Year Last Changed	Current Fee	Recommended Fee	Anticipated Revenue
462003 - Commercial Exhibit Lease - Tower Rooms (T2, T3, T4, T15, T16, T17)	New	\$0.00	\$25	\$ 3,000.00
462003 - Commercial Exhibit Lease - Burnett Arena	New	\$0.00	\$300	\$ 300.00
462003 - Commercial Exhibit Lease - Richardson-Bass Arena	New	\$0.00	\$100	\$ -
462003 - Commercial Exhibit Lease - Moncrief Arena	New	\$0.00	\$200	\$ 400.00
462003 - Commercial Exhibit Lease - Outdoor Exhibit Space	New	\$0.00	\$0.35	\$ 10,000.00
4470005 - RV Parking - R.V. Parking - Yellow Lot D	New	\$0.00	\$60	\$ 30,000.00
4470003 - Events Equipment Rental - Digital Video Board	New	\$0.00	\$500	\$ 5,000.00
				\$ 64,200.00
Special Revenue Funds Total				\$ 670,552.23
Enterprise Funds				
Aviation				
4405501-Fuel Flowage - FBO / Self fueling fuel flowage fees are established on all fuel delivered to the airports	2017	\$0.14/\$0.26	\$0.15/\$0.27	\$1,061,493.00
4405502-Aircraft Landing Fee - Fee charged to aircrafts landing at Alliance Airport	2017	\$1.75/\$1.55	\$1.80/\$1.60	\$1,631,664.00
4620103-Land Lease - Fee charged to leased land at Alliance Airport	2017	\$0.42	\$0.44	\$ 205,753.00
4620103-Land Lease - Fee charged to leased land at Meacham Airport	2017	\$0.40	\$0.42	\$1,328,078.00
4800100-Misc rev - Fee for company to display business name on entrance sign	2015	\$95.00	\$100.00	\$ 6,000.00
4620102-Hangar Lease Revenue - T- Hanagar Space monthly lease rate	2015	\$375.00	\$390.00	\$ 117,000.00
- T-Hangar Space monthly lease rate	New	\$0.00	\$300.00-\$450.00	\$ 484,366.00
4800100-Misc rev - Fee for company to display business name on entrance sign	2015	\$95.00	\$100.00	\$ 1,140.00
4800100-Misc rev - Lease Assignment Fee	2010	\$400.00	\$1,000.00	N/A
4620101-Admin Building Office Lease , 4620102-Hangar Lease Revenue - Consumer Price Index (CPI) Adjustment - The CPI adjustment is based on the Consumer Price Index, Dallas - Fort Worth for all Urban Consumers for All items for November 2016	2017	2.30%	2.40%	N/A
4800100-Misc rev - Contract Ammendment Fee charged for all tenant initiated contract ammendments	New	\$0.00	\$400.00	N/A
4800100-Misc rev - New Development / New Lease Fee	New	\$0.00	\$100.00	N/A
4800100-Misc rev - Lease Violation Fee	New	\$0.00	\$100.00/\$500.00	N/A
4800100 Misc rev - Access Card Fee	New	\$0.00	\$25.00	N/A
				\$4,835,494.00
Municipal Parking				
Meter - Daily Tax Exemptdaily rental of parking meters by tax exempt entity	Prior to 2000	\$6.00	\$10.00	\$ 25,000.00
Parking Meter - Daily - daily rental of parking meters by entity	Prior to 2000	\$6.00	\$10.00	\$ 200,000.00
Parking Meter - Daily - Expedite fee for meter requests inside 48 hours	New	\$0.00	\$100.00	\$ 15,000.00
Parking Meter Receipts - in short term rates <2hr meters	2009	\$1.25	\$1.50	\$1,200,000.00
Parking Meter Receipts - in long term rates <10hr meters	2009	\$0.30	\$0.50	\$1,100,000.00
Monthly - External Rate Parking - monthly rate per vehicle to park in garage	2008	\$75.00	\$100.00	\$ 216,000.00
Monthly - External Rate Parking - monthly rate per vehicle to park in garage	2008	\$125.00	\$150.00	\$ 360,000.00
				\$3,116,000.00
Enterprise Funds Total				\$7,951,494.00
All Funds Revenue Total				\$9,284,032.23

Revenue Highlights

Property Taxes

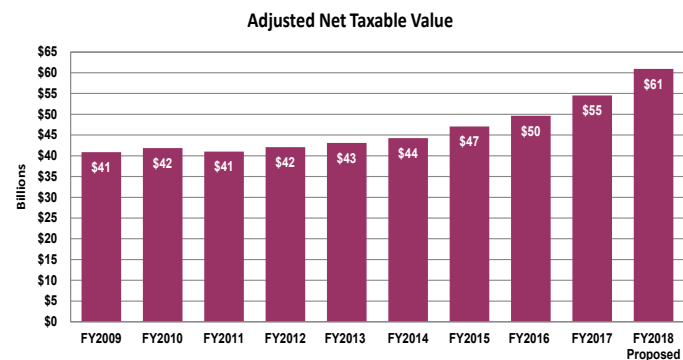
The FY2018 recommended budget proposes to decrease the City’s property tax rate to \$0.8050 per \$100 net taxable valuation. The total appraised value of the City’s property tax roll increased \$8.8 billion or 11.8 percent from the July 2016 certified roll to the July 2017 certified roll. Adjusted Net Taxable Value (which is the Net Taxable Value plus the value of incomplete properties and properties under protest), increased \$6.4 billion or 11.8 percent in the same time period across all properties within the City of Fort Worth. Adjusted Net Taxable Value is the basis for the City’s property tax revenue calculation.

To address current needs, the decision was made to reduce the overall tax rate by three cents (\$0.03), with a decrease in the operating and maintenance (O&M) rate of two cents (\$0.02) and a decrease in the interest and sinking (I&S) rate decreasing of one cent (\$0.01). The allocation and use of the O&M rate versus the I&S rate is depicted in the diagram below.



As a result of the increase in values, the City is projected to collect \$27.8 million more in General Fund property tax revenue (which includes delinquent, penalty, and interest) than in FY2017. The increase in property tax revenue from FY2017 is primarily due to an 11.8 percent increase in the adjusted net taxable value for properties primarily within the Tarrant County Appraisal District for

FY2018. The next graph shows the ten-year property tax trend.



The estimate of the FY2018 tax revenue is based on the certified roll provided by the central appraisal districts of Tarrant, Denton, Wise and Parker Counties in July 2017. The assumed collection rate is 98.5 percent. Other factors affecting current property tax revenue are the exemptions to assessed valuation authorized by the State and additional exemptions and freezes granted on a local option and approved by City Council. The most significant exemptions approved by the City Council are the general homestead exemption of 20 percent available to all residential homestead properties, an additional \$40,000 homestead exemption granted to senior citizens, and the Freeport exemption for commercial goods to be exported from the state.

The graph on the following page indicates the loss of taxable value for various exemptions from the certified roll:

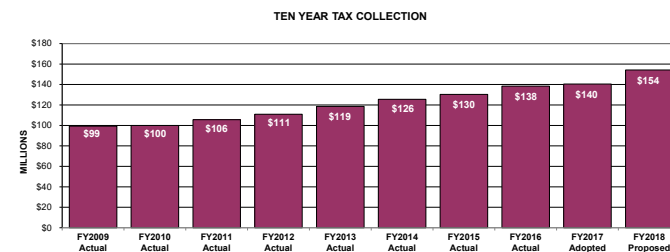
Revenue Highlights

Total Appraised Value	\$83,712,155,148
Less	
Agricultural (Deferral)	\$92,612,576
Scenic Land (Deferral)	\$0
Disabled Veteran	\$220,095,339
Over 65	\$1,333,898,989
Homestead	\$4,916,039,276
Disabled Person	\$119,716,196
Inventory	\$2,701,374,815
Solar / Wind Power	\$263,896
Pollution Control	\$7,341,986
Foreign Tradezone	\$361,742,066
Historic	\$77,595,126
Prorated Absolute	\$0
Comm Hse Dev	\$108,576,188
Abatement Value Loss	\$257,785,238
PP Nominal Value Loss	\$4,383,854
Freeze Taxable (Denton/Parker)	\$213,081
Homestead Cap (Denton/Parker)	\$14,830,049
Transfer Adjustment (Denton) OV65	\$0
Misc Personal Property	\$246,822,673
Absolute abatement	\$9,731,746,442
Sub-Total Exemptions	\$20,195,037,790
Net Taxable Value	\$63,517,117,358
Less	
Appraised value of protests	\$3,968,857,228
Appraised value of incomplete properties	\$1,364,438,441
Appraised Value of In Process Accounts	\$29,802,413
Certified Net Taxable Value	\$58,154,019,276
Plus	
Minimum value of protested properties	\$2,196,852,182
Incomplete properties	\$579,961,840
Est. Net Taxable Value of In Process	\$19,193,803
Adjusted Net Taxable Value	\$60,950,027,101
 Tax Rate per \$100 of Value	 \$0.80500
Total Levy	\$490,647,718
Less	
Collection Rate	98.5%
Estimated Collection of Levy	\$483,288,002
Less	
Levy Lost due to Frozen	(\$4,774,302)
Estimated TIF Contribution	(\$19,815,120)
Budgeted Revenues	\$458,698,580

Sales Tax

Revenue from the City's one percent of the sales tax, exclusive of the one-half percent special use tax for the Crime Control and Prevention District Fund, is projected to equal \$154,573,000, an increase of \$14,104,956 or 10.0 percent from the FY2017 budget. This revenue is dependent on the level of

wholesale and retail sales. Over the past ten years the City of Fort Worth sales tax collection grew from \$99M in 2009 to the anticipated amount of \$154M in 2018. This represents a 55.3 percent growth over the last ten years.



The projected increase from FY2017 is primarily due to improving economic conditions demonstrated by actual receipts reported by the State Comptroller's Office. This growth is projected to continue throughout FY2018. Current data suggests collection growth in retail and wholesale trade is driving the growth.

Other Taxes

Other Taxes includes revenue from communications providers, taxes on beverage sales and bingo-game receipts. Taxes on beverage sales increased primarily due to changes in the taxing structure for mixed beverages by the State Comptroller's Office. There is a decrease in franchise fees tax due, in part, to lower gross receipts from telephone services which continue to decline as technology shifts to mobile and cellular phones rather than landlines. The decrease in FY2018 equals \$731,214.

Licenses and Permits

Licenses and Permits are primarily made up of building, residential, alarm and health permit fees. Revenues in this category are anticipated to increase by \$2,324,960 or 16.8 percent from the FY2017 budget. The increase is due to higher fees for

Revenue Highlights

planning and building permits, which are economy driven.

Intergovernmental Revenue

Revenue from other agencies is mainly made up of reimbursement for indirect costs. Revenues in this category are projected to decrease by \$239,364 or 39.3 percent from the FY2017 budget.

Charges for Services

Service Charges are mainly made up of administrative service charges, gas well annual fees, deferred and penalty fees, site reservations, auto pound fees, mowing fees, athletic fees and library charges. Revenues in this category are projected to decrease by \$8,371,414 or 23.9 percent from the FY2017 budget. The key driver of this decline is the correction of inaccurately budgeted and underperforming auto pound revenue. In addition, Municipal Court Services has changed the way they account for their collection service revenue and expenditures.

Fines, Forfeitures, and Special Assessments

Fines, Forfeitures and Special Assessments are mainly made up of traffic fines, general fines, parking fines, and lost/overdue book fines. Revenues in this category are projected to decrease by \$1,707,809 or 21.9 percent from the FY2017 budget. The primary cause of this revenue decline is the continued downward trend of lower than anticipated collection of fees related to citations, such as penalty fees, traffic fines and parking fines.

Use of Money and Property

Revenue from Use of Money and Property consists primarily of interest on investments, commercial

exhibit building rentals and lease revenue. Revenues in this category are projected to decrease by \$89,631 or 12.4 percent from the FY2017 budget. The decrease is primarily due to interest and gain/loss of investment revenues on invested City funds and cash balances in the General Fund

Other Revenue

Other Revenues are mainly made up of reimbursement of labor costs and miscellaneous revenues. Revenues in this category are projected to increase by \$168,419 or 10.2 percent from the FY2017 budget.

Operating Transfers

Transfer payments consist of revenues that are transferred from funds such as Solid Waste, Water and Sewer, Storm Water, and Crime Control Prevention District to the General Fund. Revenues in this category are projected to increase by \$6,609,403 or 16.4 percent from the FY2017 budget. The increase is primarily due to the Crime Control and Prevention District (CCPD) transferring funds to the General Fund to offset temporary staffing costs related to Police recruits. The Stormwater Utility Fund transfer increased due to the requirement of funds for the budgeted Payment in Lieu of Taxes and street rental. The increase is the result of rate increases for Water and Sewer Fund and customer growth for both funds.

Personnel Summary

	Authorized Positions (AP)				Full Time Equivalents (FTE)			
	Adopted FY2017	Recommended FY2018	A.P. Change	% Change	Adopted FY2017	Recommended FY2018	FTE Change	% Change
General Fund Departments								
City Attorney's Office	51.00	51.00	0.00	0.0%	51.00	51.00	0.00	0.0%
City Auditor's Office	15.00	16.00	1.00	6.7%	15.00	15.48	0.48	3.2%
City Manager's Office	46.00	35.00	(11.00)	(23.9%)	44.25	35.00	(9.25)	(20.9%)
City Secretary's Office	11.00	14.00	3.00	27.3%	11.00	14.00	3.00	27.3%
Code Compliance	219.00	209.00	(10.00)	(4.6%)	218.50	208.50	(10.00)	(4.6%)
Communication & Public Engagement	0.00	42.00	42.00	0.0%	0.00	42.00	42.00	0.0%
Economic Development	17.00	20.00	3.00	17.6%	14.50	20.00	5.50	37.9%
Financial Management Services	91.00	89.00	(2.00)	(2.2%)	91.00	89.00	(2.00)	(2.2%)
Fire	975.00	1,037.00	62.00	6.4%	975.00	1,028.73	53.73	5.5%
Human Resources	33.00	34.00	1.00	3.0%	33.00	33.16	0.16	0.5%
Library	222.00	267.00	45.00	20.3%	210.50	235.32	24.82	11.8%
Municipal Court	175.00	165.00	(10.00)	(5.7%)	175.00	165.00	(10.00)	(5.7%)
Neighborhood Services	93.00	196.00	103.00	110.8%	50.15	142.62	92.47	184.4%
Non-Departmental	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Park and Recreation	338.00	556.00	218.00	64.5%	317.10	342.97	25.87	8.2%
Performance and Budget	25.00	27.00	2.00	8.0%	25.00	24.72	(0.28)	(1.1%)
Planning and Development	138.00	153.00	15.00	10.9%	138.00	153.00	15.00	10.9%
Police	1,836.00	1,969.00	133.00	7.2%	1,810.00	1,898.25	88.25	4.9%
Property Management	96.00	99.00	3.00	3.1%	93.50	96.50	3.00	3.2%
Transportation and Public Works	244.00	239.00	(5.00)	(2.0%)	243.80	238.80	(5.00)	(2.1%)
General Fund Total	4,625.00	5,218.00	593.00	12.8%	4,516.30	4,834.05	317.75	7.0%

Personnel Summary

	AUTHORIZED POSITIONS (AP)				FULL TIME EQUIVALENTS (FTE)			
	Adopted FY2017	Recommended FY2018	A.P. Change	% Change	Adopted FY2017	Recommended FY2018	FTE Change	% Change
Governmental Funds								
<u>SPECIAL REVENUE FUNDS</u>								
Alliance Airport Facility Maintenance Fund	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cable Office Fund	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Community Tree Planting Program	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Crime Control and Prevention District Fund	284.00	286.00	2.00	0.7%	281.50	283.50	2.00	0.7%
Environmental Protection Fund	25.00	28.00	3.00	12.0%	25.50	28.50	3.00	11.8%
Municipal Golf Fund	44.00	92.00	48.00	109.1%	42.50	58.93	16.43	38.7%
Lake Worth Trust Fund	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Law Enforcement Officer Standards and Education Fund (Police-LEOSE)	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Library Automation Systems Sharing Fund	2.00	2.00	0.00	0.0%	2.00	2.00	0.00	0.0%
Red Light Enforcement Fund	4.00	3.00	(1.00)	(25.0%)	4.00	3.00	(1.00)	(25.0%)
Special Donations Fund	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Botanic Gardens Special Revenue Fund	0.00	63.00	63.00	0.0%	0.00	58.44	58.44	0.0%
<i>Culture and Tourism Funds</i>								
Culture and Tourism Fund	133.00	137.00	4.00	3.0%	133.00	137.00	4.00	3.0%
Culture and Tourism Fund 2% City HOT Fund	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Culture and Tourism DFW Revenue Share Fund	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<i>Culture and Tourism Funds Total</i>	133.00	137.00	4.00	3.0%	133.00	137.00	4.00	3.0%
<i>Municipal Court Special Projects</i>								
Municipal Court Technology Fund	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Municipal Court Building Security Fund	4.00	2.00	(2.00)	(50.0%)	4.00	2.00	(2.00)	(50.0%)
Juvenile Case Manager Fund	3.00	3.00	0.00	0.0%	3.00	3.00	0.00	0.0%
Law Enforcement Officer Standards and Education Fund (LEOSE)	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Truancy Prevention	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<i>Municipal Court Special Projects Total</i>	7.00	5.00	(2.00)	(28.6%)	7.00	5.00	(2.00)	(28.6%)

Personnel Summary

	AUTHORIZED POSITIONS (AP)				FULL TIME EQUIVALENTS (FTE)			
	Adopted FY2017	Recommended FY2018	A.P. Change	% Change	Adopted FY2017	Recommended FY2018	FTE Change	% Change
<i>Community Programs</i>								
Andrew "DOC" Session CC Program Support	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Botanic Garden BRIT - Maintenance	2.00	0.00	(2.00)	(100.0%)	2.00	0.00	(2.00)	(100.0%)
Botanic Garden Fuller Foundation	2.00	0.00	(2.00)	(100.0%)	2.00	0.00	(2.00)	(100.0%)
Botanic Garden FWBS - Education	3.00	0.00	(3.00)	(100.0%)	3.00	0.00	(3.00)	(100.0%)
Botanic Garden FWBS - Maintenance	5.00	0.00	(5.00)	(100.0%)	5.00	0.00	(5.00)	(100.0%)
Botanic Garden FWGC - Maintenance	4.00	0.00	(4.00)	(100.0%)	4.00	0.00	(4.00)	(100.0%)
Botanic Garden FWGC - Support	5.00	0.00	(5.00)	(100.0%)	5.00	0.00	(5.00)	(100.0%)
Chisholm Trail CC Program Support	0.00	3.00	3.00	0.0%	0.00	1.02	1.02	0.0%
Community Services Special Trust Fund	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Como CC Program Support	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Day Camp - Neighborhood Services	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Day Camp - Park and Recreation	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Diamond Hill CC Program Support	0.00	4.00	4.00	0.0%	0.00	1.36	1.36	0.0%
Eugene McCray CC Program Support	0.00	1.00	1.00	0.0%	0.00	0.34	0.34	0.0%
Fire Station CC Program Support	0.00	2.00	2.00	0.0%	0.00	0.68	0.68	0.0%
Greenbair CC Program Support	0.00	3.00	3.00	0.0%	0.00	1.02	1.02	0.0%
Handley-Meadowbrook CC Program Support	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Highland Hills CC Program Support	0.00	1.00	1.00	0.0%	0.00	0.34	0.34	0.0%
Hillside CC Program Support	0.00	1.00	1.00	0.0%	0.00	0.34	0.34	0.0%
Mayfest	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
MLK CC Program Support	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Mobile Recreation Program Support	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Nature Center Gate Operations	1.00	1.00	0.00	0.0%	1.00	1.00	0.00	0.0%
Nature Center Program Supervisor	1.00	1.00	0.00	0.0%	1.00	1.00	0.00	0.0%
North Tri-Ethnic CC Program Support	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Northside CC Program Support	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
R D Evans CC Program Support	0.00	3.00	3.00	0.0%	0.00	1.02	1.02	0.0%
Riverside CC Program Support	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Southside CC Program Support	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Southwest CC Program Support	0.00	1.00	1.00	0.0%	0.00	0.34	0.34	0.0%
Streams and Valleys Benches	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Summer Swim Program	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Sycamore CC Program Support	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Teel Trust	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Thomas Place CC Program Support	0.00	2.00	2.00	0.0%	0.00	0.68	0.68	0.0%
Victory Forest CC Program Support	0.00	1.00	1.00	0.0%	0.00	0.34	0.34	0.0%
Water Aid Program	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Worth Heights CC Program Support	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<i>Community Programs Total</i>	23.00	24.00	1.00	4.3%	23.00	9.48	(13.52)	(58.8%)
Special Revenue Funds Total	522.00	640.00	118.00	22.6%	518.50	585.85	67.35	13.0%

Personnel Summary

	AUTHORIZED POSITIONS (AP)				FULL TIME EQUIVALENTS (FTE)			
	Adopted FY2017	Recommended FY2018	A.P. Change	% Change	Adopted FY2017	Recommended FY2018	FTE Change	% Change
DEBT SERVICE FUNDS								
General Debt Service Fund	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Culture and Tourism Debt Service	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Golf Debt Service Fund	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Stormwater Debt Service Fund	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Solid Waste Debt Service Fund	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Municipal Parking Debt Service Fund	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Water Prior Lien Debt Service Fund	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Water Sub Lien Debt Service Fund	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Debt Service Funds Total	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Proprietary Funds								
ENTERPRISE FUNDS								
Municipal Airports Fund	24.00	26.00	2.00	8.3%	24.00	25.50	1.50	6.3%
Municipal Parking Fund	12.00	12.00	0.00	0.0%	12.00	12.00	0.00	0.0%
Solid Waste Fund	119.00	118.00	(1.00)	(0.8%)	119.00	118.00	(1.00)	(0.8%)
Stormwater Utility Fund	114.00	114.00	0.00	0.0%	113.20	113.20	0.00	0.0%
Water and Sewer Fund	949.00	969.00	20.00	2.1%	949.00	965.30	16.30	1.7%
Enterprise Funds Total	1218.00	1,239.00	21.00	1.7%	1,217.20	1,234.00	16.80	1.4%
INTERNAL SERVICE FUNDS								
Capital Projects Service Fund	69.00	98.00	29.00	42.0%	69.00	98.00	29.00	42.0%
Equipment Services Fund	111.00	115.00	4.00	3.6%	113.50	117.50	4.00	3.5%
Group Health & Life Insurance Fund	10.00	10.00	0.00	0.0%	9.65	9.65	0.00	0.0%
Information Technology Systems Fund	136.00	157.00	21.00	15.4%	135.50	156.50	21.00	15.5%
Retiree Healthcare Trust	1.00	1.00	0.00	0.0%	1.35	1.35	0.00	0.0%
Risk Financing Fund	15.00	15.00	0.00	0.0%	15.00	15.00	0.00	0.0%
Risk Management Fund	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unemployment Compensation Fund	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Workers' Compensation Fund	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Internal Service Funds Total	342.00	396.00	54.00	15.8%	344.00	398.00	54.00	15.7%
Total All Funds (including General Fund)	6,707.00	7,493.00	786.00	11.72%	6,596.00	7,051.90	455.90	6.91%

General Fund Statement

FUND PURPOSE AND GOALS

The General Fund is the largest fund within the City. The fund has the largest amount of revenue in the overall City budget. In accordance with the City's Financial Management Policy Statements (FMPS) with regard to a reliable, equitable and diversified revenue stream, the General Fund revenues include property tax, sales tax, operating transfers, charges for service, license and permit fees, fines forfeitures and special assessment, and other miscellaneous revenues such as intergovernmental revenue, use of money and property and other revenue. These revenues are used to finance City departments that provide basic services. There are several other funds in the City of Fort Worth; however, most activities that are supported by tax dollars are included in the General Fund and Debt Service Fund.

In FY2012, the City restored staffing and imperative City services reduced during prior years. The FY2013 budget was characterized as a maintenance budget focusing on community needs and desires. The FY2014 through FY2017 budget were an alignment budget with the City making attentive efforts to align expenditures and revenues. The FY2018 adopted budget is a continuation of the FY2017 budget progress.

Property tax generates the largest percentage of General Fund revenue. Property taxes are levied on both real estate and personal property, according to the property's valuation and the tax rate. For FY2018, the City was able to lower the property tax rate to \$0.8050 per \$100 of assessed valuation from \$0.8350 per \$100 of assessed valuation. Approximately \$0.6415, or 79.7%, of that property tax rate funds General Fund operating expenditures, such as supplies and contracts, and approximately \$0.1635, or 20.3%,

goes to debt service to pay the principal and interest on capital projects. Sales tax, the second largest revenue source for the City, achieved new record highs throughout much of the FY2017 and the trend is positioned to carry through FY2018.

General debt service the City's obligation to pay the principal and interest on all bonds and other debt instruments according to a payment schedule. It is funded from taxes levied by the City and is estimated to be \$93,536,042. Property tax revenues associated with debt service are deposited directly in the General Debt Service Fund.

General Fund departments provide primary services directly to the public, as well as support services to other City departments. In accordance with the FMPS, the City's Financial Management Services Department determines administrative service charges due to the General Fund. These charges are then budgeted accordingly in all other funds.

The City also makes a concerted effort to maintain the General Fund's unassigned fund balance at 10.0% of current year, with a goal of 16.67%, of regular ongoing operating expenditures. To monitor the condition of the General Fund and all other City funds, a financial management report is prepared that evaluates revenues and expenditures, as well as performance indicators. Additionally, the City also prepares an annual Financial Forecast that discusses trends affecting the City, as well as critical issues. The General Fund budget supports 4,834.05 full-time equivalent positions and 19 operating departments (excluding Non-Departmental). Each department, listed alphabetically in the General Fund section, has a primary focus.

General Fund Revenue Summary

	FY16	FY17	FY17	FY18	
	Actuals	Adopted Budget	Revised Budget	Recommended Budget	Change from FY17 Adopted
Property Tax	324,346,620	343,409,816	343,409,816	371,235,691	8.1%
Sales Tax	138,475,263	140,468,044	140,468,044	154,573,000	10.0%
Other Tax	53,965,200	55,389,097	55,389,097	54,830,905	-1.0%
License & Permits	15,303,889	13,811,793	13,811,793	16,136,753	16.8%
Intergovernmental	604,966	608,679	827,523	369,315	-39.3%
Charge for Service	28,767,822	34,975,461	32,292,936	26,698,246	-23.7%
Fines & Forfeitures	7,546,179	7,798,483	7,798,483	6,090,674	-21.9%
Use of Money & Property	2,732,089	723,698	723,698	634,067	-12.4%
Other	2,082,402	1,650,645	1,656,645	1,819,064	10.2%
Transfer In	44,376,538	40,169,155	56,351,680	46,778,558	16.5%
Use of Fund Balance	-	-	127,290	-	0.0%
Total Revenues	\$618,200,968	639,004,871	652,857,005	679,166,273	6.3%

* Debt Service Funds include the appropriation of Special Revenue Fund and Enterprise Fund related debt service payments. The funding source for these appropriations are transfers from the respective Special Revenue or Enterprise Fund.

General Fund Expenditures and Revenue Chart

	FY16	FY17	FY17	FY18	
	Actuals	Adopted Budget	Revised Budget	Recommended Budget	Change from FY17 Adopted
Property Tax	324,346,620	343,409,816	343,409,816	371,235,691	8.1%
Sales Tax	138,475,263	140,468,044	140,468,044	154,573,000	10.0%
Other Tax	53,965,200	55,389,097	55,389,097	54,830,905	-1.0%
License & Permits	15,303,889	13,811,793	13,811,793	16,136,753	16.8%
Intergovernmental	604,966	608,679	827,523	369,315	-39.3%
Charge for Service	28,767,822	34,975,461	32,292,936	26,698,246	-23.7%
Fines & Forfeitures	7,546,179	7,798,483	7,798,483	6,090,674	-21.9%
Use of Money & Property	2,732,089	723,698	723,698	634,067	-12.4%
Other	2,082,402	1,650,645	1,656,645	1,819,064	10.2%
Transfer In	44,376,538	40,169,155	56,351,680	46,778,558	16.5%
Use of Fund Balance	-	-	127,290	-	0.0%
Total Revenues	\$618,200,968	639,004,871	652,857,005	679,166,273	6.3%
City Manager's Office Dept	8,765,036	7,932,913	8,254,027	9,089,554	14.6%
Performance and Budget Dept	-	5,662,328	6,155,378	6,157,845	8.8%
Planning & Development Dept	12,356,707	13,530,411	13,617,701	16,966,585	25.4%
Communications & Public Engage	-	-	-	4,064,009	100.0%
City Auditor Department	1,489,943	1,804,115	1,804,115	1,844,890	2.3%
City Secretary Department	1,662,065	1,322,167	1,789,650	1,591,937	20.4%
City Attorney Department	6,174,056	6,326,798	6,377,715	6,854,669	8.3%
Financial Management Dept	14,594,261	11,122,156	11,122,156	11,575,699	4.1%
Human Resources Department	3,913,049	4,376,467	4,376,467	4,550,810	4.0%
Economic Development Dept	15,880,528	17,974,825	17,980,825	22,356,029	24.4%
Neighborhood Services Dept	7,621,434	8,974,744	9,014,744	9,006,879	0.4%
Transportation & Public Works	30,183,131	32,753,154	32,753,154	58,233,521	77.8%
Property Management Dept	9,176,978	10,915,692	24,415,692	15,883,435	45.5%
Code Compliance Dept	18,652,807	19,983,542	19,983,542	20,210,081	1.1%
Police Department	227,970,419	226,302,414	226,821,258	239,958,173	6.0%
Fire Department	135,367,877	138,966,469	138,966,469	145,162,894	4.5%
Municipal Court Department	17,492,275	17,268,127	17,268,127	15,910,125	-7.9%
Park and Recreation Department	42,391,587	43,847,073	43,847,073	47,329,444	7.9%
Library Department	20,170,707	19,125,037	19,125,037	20,796,916	8.7%
Non-Departmental	38,664,611	50,816,439	49,183,875	21,622,778	-57.4%
Total Expenses	\$612,527,468	639,004,871	652,857,005	679,166,273	6.3%

*Significant increases in Transportation and Public Works, Property Management, and Parks and Recreation reflect the budgeting of Pay As You Go capital funding in the appropriate departments rather than Non-Departmental. Significant increases in the Library are for one time Pay As You Go capital funding.

City Attorney's Office

Department Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Intergovernmental	312,864	308,668	308,668	319,315
Other	4	-	-	-
Transfer In	40,000	-	-	-
Revenue Totals	\$ 352,868	308,668	308,668	319,315
Salaries & Benefits	5,714,235	5,817,192	5,868,109	6,334,719
General Operating & Maintenance	454,282	509,606	509,606	519,950
Debt Service Accts	5,538	-	-	-
Expenditure Totals	\$ 6,174,056	6,326,798	6,377,715	6,854,669
Number of FTE's	50.00	51.00	-	51.00
Number of AP's	-	51.00	-	51.00

DEPARTMENT PURPOSE AND GOALS

The City Attorney's Office, under the direction of the City Attorney, is responsible for the administration of all legal affairs of the City; City representation in all lawsuits, litigation and hearings; preparation of ordinances, contracts, and all other legal documents; and the rendering of legal advice and opinions to the City Council, City Manager, and City departments.

The City Attorney's Office provides transactional and advisory services as general counsel and litigation services, handling the bulk of lawsuits in-house. The Department has two divisions, Litigation and Transactional, each of which is comprised of three sections based on areas of practice. Each section is supervised by a Senior Assistant City Attorney who acts as the Section Chief. In addition, two Section Chiefs serve on the Executive Team, along with the City Attorney and Deputy City Attorneys. Support Services provide clerical and

other assistance to the attorneys in all sections of the Department.

Attorneys in the Department's Litigation Division represent the City in cases in which the City of Fort Worth is a party. The Litigation Division also handles civil rights, code compliance, employment, general litigation, and prosecution in municipal court. The Transactional Division handles all City contracts, advises all City boards and commissions, and counsels the City Council and City staff on matters relating to the administrative functions of government, such as taxation, elections and budgeting. Outside counsel is retained only in those instances where specialized expertise is needed, there are workload constraints, or a conflict exists.

MAJOR ACCOMPLISHMENTS

The Office successfully litigated a lawsuit challenging the changes to the City's retirement ordinance; reverting back to the original retirement calculations would have added significantly to the

City Attorney's Office

unfunded liability of the Employees' Retirement Fund.

Succeeded in obtaining a pre-trial dismissal of three federal lawsuits alleging race discrimination, harassment, hostile work environment, and retaliation in which the City's exposure could have exceeded \$2,200,000. Dismissal of these cases supports the City's goal of ensuring long-term financial health and stewardship.

Completed funding and lease infrastructure agreements, venue tax ordinances, and bond documents related to the multi-purpose arena project.

Completed reimbursement agreement, service and assessments plans, assessment ordinance and initial bond documents related to initial implementation of Capital Improvement Districts.

Completed acquisition of real estate, utility relocation, right-of-way abandonment and rezoning, funding agreements, and construction agreements related to construction of two new recreation/community centers.

Assisted the Financial Management Services Department with obtaining approval and successfully issuing multiple series of debt obligations and other financings, including tax notes, three series of Water and Sewer bonds, institution of an extendable commercial paper program as a cost-saving liquidity-facility for the Water Department, a new-credit financing for the Dickies Arena, and the City's first-ever sale of bonds backed by assessments on capital Public Improvement Districts

The recommended budget increased by \$425,833 due to market rate increases in attorney salaries to better retain qualified staff.

The recommended budget increased by \$50,917 for monthly supplemental pension distributions as part of the Qualified Excess Benefit Arrangement (QEBA).

The recommended budget increased by \$41,208 due to higher costs for IT-related allocations.

The recommended budget decreased by (\$30,177) in Departmental discretionary funds, mainly due to a savings in Legal Research.

FY18 DISCUSSION

The FY2018 recommended City Attorney's Office budget is \$6,854,669 which is an increase of \$527,871 from the FY2017 adopted budget.

City Auditor's Office

Department Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Revenue Totals	\$ -	-	-	-
Salaries & Benefits	1,372,706	1,686,442	1,678,442	1,699,150
General Operating & Maintenance	115,542	117,673	125,673	145,740
Debt Service Accts	1,694	-	-	-
Expenditure Totals	\$ 1,489,943	1,804,115	1,804,115	1,844,890
Number of FTE's	50.00	15.00	-	15.48
Number of AP's	-	15.00	-	16.00

DEPARTMENT PURPOSE AND GOALS

The City Auditor is appointed by and serves at the discretion of the Fort Worth City Council. The City Auditor is assigned the responsibility to direct financial, operational, compliance, and information technology audits for City functions and activities; to undertake special projects, analyses and investigations as assigned by the City Council and/or City Manager and to direct and manage internal audit services and activities.

temporary employees not reflected in the departments position count. This change has no budgetary impact but more transparently reflects the size of the workforce.

The City Auditor's Office assesses citywide risks and conducts audits to help ensure proper risk management and good governance.

FY18 DISCUSSION

The FY2018 recommended City Auditor's Office budget is \$1,844,890, an increase of 2 % due to pay for performance salaries. There are no significant changes in the FY2018 budget and staffing remains constant.

The recommended budget includes the recognition of 1 A.P / .48 FTE previously managed as

City Manager's Office

Department Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Charge for Service	118	275,000	-	0
Other	58,499	-	-	-
Transfer In	275,060	-	275,000	-
Revenue Totals	\$ 333,677	275,000	275,000	0
Salaries & Benefits	6,842,067	5,821,909	5,943,023	4,693,967
General Operating & Maintenance	1,902,973	2,111,004	2,311,004	4,395,587
Debt Service Accts	19,996	-	-	-
Expenditure Totals	\$ 8,765,036	7,932,913	8,254,027	9,089,554
Number of FTE's	52.25	44.25	-	35.00
Number of AP's	-	46.00	-	35.00

DEPARTMENT PURPOSE AND GOALS

The City Manager's Office is composed of five divisions: Administration, Mayor and Council, Human Relations, Governmental Relations and the Directions Home program.

Administration is responsible for administering the programs and policies established by the City Council. It directs and coordinates the operations of City departments and informs and advises the City Council regarding City transactions, existing conditions and future requirements. In FY2018 the Mayor and Council Communication function along with three authorized positions and associated allocations was transferred to the City Secretary's Office for better alignment of services.

The Mayor and Council Office supports the City Council with a full-time staff and council aides, provides oversight of office operations, handles citizen concerns and suggestions, drafts

correspondence and speeches and works on various special projects.

The Human Relations Division is responsible for enforcing the City's anti-discrimination laws, carrying out the civil rights enforcement functions of the City Code and the policy directives of the Human Relations Commission. This division now has oversight of the American Disabilities Act coordinator.

Governmental Relations is responsible for researching and assisting in the passage of federal and state legislative initiatives that favorably affect the City of Fort Worth and its citizens.

For FY2018, the management of the Directions Home program, including two authorized positions and associated funding, was transferred from the Neighborhood Services Department to the City Manager's Office. The Directions Home Division is responsible for the Directions Home Program-the City's 10-year plan to make chronic and persistent

City Manager's Office

homelessness non-existent in the City of Fort Worth.

The management of the Office of Communication and Public Engagement (including 18 authorized positions and associated allocations) was transferred to the newly-created Communications and Public Engagement Department for FY2018. It has oversight of the City's website, Cable Communications Office, Call Center and the Community Engagement Team.

FY2018 DISCUSSION

The recommended budget increases by a total of \$1,156,641 based, in part, on the following proposed decisions.

The recommended budget increases by \$3,146,182 and two authorized positions for the transfer of the Directions Home program from the Neighborhood Services Department for better alignment of services.

The recommended budget decreases by (\$2,048,486) and 18 authorized positions due to the transfer of the Communications and Public Engagement Division including the Cable Office and the Community Engagement Team to the newly-created Communications and Public Engagement Department.

The recommended budget decreases by (\$181,780) and three authorized positions for the transfer of the Mayor and Council Communication operations to the City Secretary's Office as part of the coordination of City Council meetings and maintenance of related records.

The recommended budget decreases by (\$340,205) related to representation in Austin during the 2017 Texas Legislative Session.

The recommended budget increases by \$221,614 in support of City of Fort Worth Education Initiative which has a citywide goal of 100% of 3rd graders reading at or above a 3rd grade level by 2025.

The recommended budget increased by \$121,114 for monthly supplemental pension distributions as part of the Qualified Excess Benefit Arrangement (QEBA).

The recommended budget includes the recognition of 8 A.P / 9.75 FTE previously managed as grant employees not reflected in the departments position count. This change has no budgetary impact but more transparently reflects the size of the workforce.

City Secretary's Office

Department Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Charge for Service	11,894	12,500	12,500	5,000
Other	528	1,700	1,700	500
Revenue Totals	\$ 12,422	14,200	14,200	5,500
Salaries & Benefits	988,906	1,092,472	1,112,472	1,362,456
General Operating & Maintenance	669,346	229,695	677,178	229,481
Debt Service Accts	3,812	-	-	-
Expenditure Totals	\$ 1,662,065	1,322,167	1,789,650	1,591,937
Number of FTE's	11.00	11.00	-	14.00
Number of AP's	-	11.00	-	14.00

DEPARTMENT PURPOSE AND GOALS

The City Secretary, appointed by the City Council, is responsible for the supervision of the City Secretary's Office, including the Records and Information Management Office as well as the Elections division. The City Secretary's Office serves as a coordinator for the City Council meetings, records and maintains all of the official City Council minutes.

The Department also coordinates the City Council's boards and commissions appointment process and maintains the records relating to these appointments. The City Secretary serves as the Election Administrator for all City-held elections. The City Secretary's Office also coordinates the Public Official Ethics Ordinance and serves as the official repository for associated document filings and campaign filings.

The Department is responsible for the publication of official notice requirements, posting of all meeting notice requirements and for updating and

distribution of the City's Code of Ordinances. The Department provides support services to various corporation boards, including the Crime Control and Prevention District Board.

The Department serves as a central repository for a wide variety of official municipal records, contracts and other information, and the staff performs research and responds to requests for information from the City Council, City staff and citizens.

The Records and Information Management Office advises and facilitates the creation, maintenance, retention, access and disposition of all City records; and coordinates distribution and response to public information requests.

MAJOR ACCOMPLISHMENTS

Continued reduction in time to respond to PIA requests even though the volume continues to increase.

The addition of the EIM Records Analyst in FY 17 will increase the number of departments using

City Secretary's Office

Laserfiche and facilitate the creation of a centralized repository of city documents

The email and textual communication policy for storage and retention has been completed and the rollout should be started early in FY18. This will add consistency to the volume and duration of records retained by the City.

New agenda management software has been acquired and will be implemented in the first two quarters of FY 18.

Continuing to add more information to the City website and the Open Data Portal.

FY18 DISCUSSION

The Department's FY2018 recommended budget is \$1,591,937 which is an increase of \$269,770 from the FY2017 adopted budget.

The recommended budget increases by \$161,159 due to an increase in costs required for Regular Employee salaries, a 3% increase in budgeted salaries has been made available for Pay for Performance, and the transfer of three Mayor and Council Communication positions from the City Manager's Office into the department.

Code Compliance

Department Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
License & Permits	2,258,775	2,386,174	2,386,174	2,423,041
Charge for Service	2,433,333	4,019,488	2,379,608	2,430,478
Use of Money & Property	4,093	-	-	-
Other	27,118	22,475	22,475	27,440
Transfer In	1,673,228	-	1,639,880	1,825,850
Revenue Totals	\$ 6,396,547	6,428,137	6,428,137	6,706,809
Salaries & Benefits	13,871,110	14,990,931	14,990,931	14,811,743
General Operating & Maintenance	4,770,482	4,992,611	4,992,611	5,398,338
Debt Service Accts	11,215	-	-	-
Expenditure Totals	\$ 18,652,807	19,983,542	19,983,542	20,210,081
Number of FTE's	215.20	218.50	-	208.50
Number of AP's	-	219.00	-	209.00

DEPARTMENT PURPOSE AND GOALS

The Code Compliance Department's mission is to preserve and enhance public health, welfare and safety through services that focus on education, prevention, compliance and community partnerships. This mission is accomplished through six divisions: Administration, Code Enforcement, Environmental and Health Services, Animal Welfare, Solid Waste Services and Environmental Protection.

The Code Enforcement Division includes the following sections: Neighborhood Investigations, Building Standards and Special Projects. Neighborhood Investigations provides neighborhood code enforcement, including investigating citizen complaints specific to trash and debris, junk vehicles, zoning violations, environmental investigations and high grass and weeds. Building Standards investigates sub-

standard housing issues, facilitates the activities of the Building Standards Commission, performs multifamily housing inspections and coordinates structural demolitions.

The Environmental and Health Services Division includes Consumer Health as well as Air and Water Quality monitoring. Consumer Health issues permits, performs health inspections, and complaint investigations of food establishments, public swimming pools/spas, day care centers and hotel/motels. Additional responsibilities include plan reviews, food handler and pool operator training and mosquito disease surveillance. Environmental provides 24 hour air quality monitoring across the Metroplex and surrounding areas. They also monitor storm water quality and investigate possible violations.

Animal Welfare provides field responses for stray animals, wildlife, animal cruelty complaints and

Code Compliance

bite investigations. It also provides care and a safe environment for sheltered animals, as well as facilitating animal adoptions at the Shelter and at two satellite adoption centers located at local PetSmart stores. The Department's spay/neuter clinic is administered through this division.

The Solid Waste Fund is overseen by the Department. Details regarding the Solid Waste Services Division are in the Solid Waste Fund section of the budget book. In FY2016, management of the Environmental Protection Division was transferred from the Transportation and Public Works Department to the Code Compliance Department. Details regarding the Division may be found in the Environmental Protection Fund section of the budget book.

of the Communications & Public Engagement Department.

FY18 DISCUSSION

The Department's FY2018 recommended budget is \$20,210,081 which is an increase of \$226,539 from the FY2017 adopted budget. This increase mostly reflects planned compensation adjustments. Included in this increase is \$30,000 to fund an improvement package for expenses associated with certified mail postage.

The recommended budget includes the transfer of one Code Compliance officer to the Planning and Development Department.

The recommended budget includes the transfer of 3 technology focused positions to IT Solutions Department. The reduction of personnel costs are offset with an increase in the IT allocation charged to the department.

The recommended budget reallocates funding in the amount of \$443,413 and 6 authorized positions from the Code Compliance Department to the Call Center

Communications & Public Engagement

Department Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Transfer In	-	-	-	1,554,152
Revenue Totals	\$ -	-	-	1,554,152
Salaries & Benefits	-	-	-	3,311,147
General Operating & Maintenance	-	-	-	749,268
Transfer Out & Other	-	-	-	3,594
Expenditure Totals	\$ -	-	-	4,064,009
Number of FTE's	N/A	N/A	-	42.00
Number of AP's	-	N/A	-	42.00

DEPARTMENT PURPOSE AND GOALS

The Communications & Public Engagement Department is composed of three distinct work areas: the Communications Office, the Community Engagement Office and the City Call Center.

The Communications Office oversees all communications for the City of Fort Worth. This includes media relations, email marketing, internal and external communications, social media, graphic design, FWTV and video services and the city's website.

The Community Engagement Office is responsible for community outreach and education through regular contact with neighborhood associations, schools and community organizations.

The Call Center is responsible for responding to all resident calls that come in through the city's primary phone number 817-392-1234. The division is also involved in the implementation of the city's new Customer Resource Management (CRM) system.

MAJOR ACCOMPLISHMENTS

Published interactive 2017 Annual Report online.

Created the first citywide branding guidelines for all departments and programs.

Published the first catalog for all community center programming.

Increased email subscribers by 400% using new GovDelivery tool.

Expanded community outreach to neighborhoods, community organizations and schools by 150%.

FY18 DISCUSSION

This is a new department for FY2018 and combines resources and staff from the City Manager's Office and Code Compliance.

The recommended budget reallocates funding in the amount of \$2,048,486 and the transfer of 18 authorized positions (APs) from the City Manager's Office to the newly-created Communications and

Communications & Public Engagement

Public Engagement Division including the Cable Office and the Community Engagement Team.

The recommended budget reallocates funding in the amount of \$1,219,151 and the transfer of 13 APs from the Code Compliance Department of the Solid Waste Fund to the Call Center of the Communications and Public Engagement Division.

The recommended budget reallocates funding in the amount of \$443,413 and the transfer of 6 APs from the Code Compliance Department of the General Fund to the Call Center of the Communications and Public Engagement Division.

The recommended budget increases by \$102,421 for the addition of one customer solutions analyst, to provide support to the Customer Resource Management (CRM) system.

The recommended budget increases by \$80,491 for the addition of one position to expand the web team to improve our digital outreach and website functionality.

The recommended budget increases by \$51,604 for the transfer of one customer service representative from Transportation and Public Works to the Call Center division.

The recommended budget increases by \$120,000 for the addition of funds to printed materials. This includes \$60,000 that was reallocated from Performance and Budget as well as a transfer from the Solid Waste Fund for \$60,000.

Economic Development

Department Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Charge for Service	227,070	506,608	-	-
Use of Money & Property	149,138	157,598	157,598	147,337
Other	387	150	6,150	150
Transfer In	276,031	-	506,608	567,924
Revenue Totals	\$ 652,626	664,356	670,356	715,411
Salaries & Benefits	1,472,701	1,591,392	1,591,392	1,565,628
General Operating & Maintenance	14,405,363	16,383,433	16,389,433	16,195,585
Debt Service Accts	2,464	-	-	-
Transfer Out & Other	-	-	-	4,594,817
Expenditure Totals	\$ 15,880,528	17,974,825	17,980,825	22,356,029
Number of FTE's	14.50	14.50	-	20.00
Number of AP's	-	17.00	-	20.00

DEPARTMENT PURPOSE AND GOALS

The Economic Development Department develops and administers programs that promote a strong economy and enhance the quality of life by providing economic development programs throughout Fort Worth by focusing on improving the economic well-being of the City through business growth, job creation/retention, development of the future workforce and enhancing the overall tax base.

The Economic Development Department implements a number of programs to achieve its goals:

The Administration Division oversees the Department's budget, payroll and human resources functions.

The Economic and Community Development team is responsible for business recruitment & retention, international business activities, incentives, oversight of the tax increment financing districts, and components units including the Local Development Corporation, and targeted area redevelopment. The team also managed the Economic Development Strategic Plan Initiative in FY2017.

The Office of Small Business facilitates improvement and growth for small and emerging mid-size companies through the delivery of training programs, workshops and small business consulting.

The Office of Business Diversity implements and tracks compliance with the city's Business Diversity Enterprise (BDE) Ordinance in order to create more diversified procurement and contracting opportunities. Additionally, this division provides

Economic Development

assistance to small and medium-sized businesses focused on increasing direct awards and City procurement dollars to Minority Business Enterprise (MBE)/Small Business Enterprise (SBE) firms through training and support programs.

MAJOR ACCOMPLISHMENTS

The Economic Development Department completed an Economic Development Strategic Plan, the first for the City of Fort Worth, in FY2017.

Because of on-going issues with MWBE database, the team and IT Department coordinated on a new system in FY2017 with full implementation occurring in early FY2018.

Pinnacle Bank Place, a 164,263 SF mixed-used development with 130 residential units, including 11 affordable housing units, was completed in March 2017. In addition to the residential units, the development includes 30,000 SF commercial space and a 454 space parking garage.

FY18 DISCUSSION

The recommended FY2018 budget is \$22,356,029, which is a \$4,381,204 increase from the FY2017 adopted budget.

The recommended budget increases by \$3,732,845 due to increased costs for Chapter 380 economic development agreements. The increase is largely due to new incentive grant payments owed including payments to high value projects such as the Facebook Data Center.

The recommended budget increases by \$88,283 due to increased costs for Utilities, Repairs, and Rentals. This amount includes an increase from Non-Departmental for increased electricity costs.

The recommended budget decreases by (\$173,683) due to lower costs required for outside purchases and insurance.

The recommended budget decreases by (\$16,241) due to lower costs required for supplies.

The recommended budget increases by \$750,000 for Future Community Partnership pay-go funding.

The recommended budget includes the recognition of 3 A.P / 5.5 FTE managed as grant employees not reflected in the departments position count. This change has no budgetary impact but more transparently reflects the size of the workforce.

Financial Management Services

Department Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Property Tax	324,346,620	343,409,816	343,409,816	371,235,691
Sales Tax	138,475,263	140,468,044	140,468,044	154,573,000
Other Tax	53,897,539	55,212,297	55,212,297	54,820,905
License & Permits	633,507	329,951	329,951	327,878
Intergovernmental	145,567	300,011	300,011	50,000
Charge for Service	7,779,262	9,425,936	9,425,936	9,131,116
Use of Money & Property	1,852,868	387,671	387,671	-
Other	506,179	348,000	348,000	348,000
Transfer In	31,530,701	32,615,449	32,615,449	34,161,937
Revenue Totals	\$559,167,506	582,497,175	582,497,175	624,648,527
Salaries & Benefits	8,766,039	8,407,208	8,409,098	8,448,620
General Operating & Maintenance	5,858,685	2,714,948	2,713,058	3,127,079
Debt Service Accts	(30,464)	-	-	-
Expenditure Totals	\$ 14,594,261	11,122,156	11,122,156	11,575,699
Number of FTE's	99.70	91.00	-	88.00
Number of AP's	-	91.00	-	88.00

DEPARTMENT PURPOSE AND GOALS

The Financial Management Services Department has complete responsibility for the financial administration of the City. These duties are performed by the following divisions: Administration, Accounting, Financial Reporting, Purchasing, Treasury, Financial Systems Support, Mailroom, and Public Improvement District (PID) Administration.

The Administration Division is responsible for providing overall planning and control to the other elements of the Department including strategic business development and process improvement.

The Accounting Division maintains the general ledger, grant accounting, capital assets, , and certain

accounts receivable for the City in an accounting system conforming to City Charter requirements and municipal accounting principles.

The Financial Reporting Division prepares all financial publications including the monthly financial reports and the City's Comprehensive Annual Financial Report (CAFR).

The Purchasing Division provides purchasing support for all City departments, disposes of obsolete or surplus materials/equipment and confiscated property, manages the City's vendor relationships, and oversees the city-wide mail operations.

Financial Management Services

The Treasury Division manages the City's investment and debt portfolios and is responsible for primary billing, collection, and deposit of general revenues and licenses, cash management, bank account reconciliations, and oversight of payroll and accounts payable.

The Financial Systems Support function is housed within all divisions of the department and is responsible for ongoing maintenance of the financial management software systems.

The PID Administration section administers the City's Public Improvement Districts coordinating budget development, and ensuring compliance with enabling legislation, contracts, city ordinances and appropriate policies.

MAJOR ACCOMPLISHMENTS

Certificate of Achievement for Excellence in Financial Reporting: For CAFR Ending September 30, 2015.

Procurement Achievement Excellence Award: 2016 Achievement of Excellence in Procurement award from the National Purchasing Institute.

2016 Investment Policy Certification: Received from the Government Treasurer's Organization of Texas for meeting the requirements of the Public Funds Investment Act for prudent public funds investment in the State of Texas.

FY18 DISCUSSION

The FY2018 recommended budget of \$11,575,699 is an increase of \$453,543 from the FY2017 adopted budget.

The recommended budget increases by \$303,164 for increases to IT allocations expenses and outside services.

The recommended budget increases \$108,638 for the transfer of a Senior Contract Compliance Specialist position from the Performance and Budget Department and related costs associated with administration of public improvement districts.

The recommended budget includes the transfer of 3 technology focused positions to IT Solutions Department. The reduction of personnel costs are offset with an increase in the IT allocation charged to the department.

The recommended budget includes 2 A.P's that are not reflected in the departments position count. This change has no budgetary impact but more transparently reflects the size of the workforce.

Fire Department

Department Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
License & Permits	1,110,649	1,008,799	1,008,799	1,204,000
Charge for Service	974,418	1,053,303	998,303	1,018,181
Other	478,715	286,875	286,875	286,575
Transfer In	73,265	-	55,000	59,501
Revenue Totals	\$ 2,637,048	2,348,977	2,348,977	2,568,257
Salaries & Benefits	119,791,029	124,329,637	124,329,637	130,078,326
General Operating & Maintenance	15,214,485	14,492,406	14,437,406	14,880,640
Debt Service Accts	99,270	-	-	-
Transfer Out & Other	263,093	144,426	199,426	203,927
Expenditure Totals	\$135,367,877	138,966,469	138,966,469	145,162,894
Number of FTE's	951.00	975.00	-	1,028.73
Number of AP's	-	975.00	-	1,037.00

DEPARTMENT PURPOSE AND GOALS

The Fire Department's mission is to serve and protect the community through education, prevention preparedness and response. It provides protection of life and property from fires and other emergencies, first response for emergency medical services, fire safety and prevention programs, and arson and fire cause investigations. The Department is organized into four major sections: Administration, Executive Services, Operations and Educational and Logistic Services.

The Administration Division administers fiscal and administrative responsibilities, including budget, human resources, payroll, revenue, asset management and purchasing, along with the information technology needs of the Department. The Executive Services Division oversees all arson/bomb activities, fire investigations, fire prevention activities, fire safety education,

professional standards and behavioral health functions. The Operations Division, which employs the majority of the Department's personnel, conducts daily emergency response activities, as well as specialized responses. The Educational and Logistic Services Division is responsible for training and continuing education programs, facility maintenance, vehicles and firefighting apparatus, uniforms and supplies, and dispatch services. The Office of Emergency Management also falls under this division.

MAJOR ACCOMPLISHMENTS

The Fire Department's FY2017 priority initiatives and accomplishments included the following:

- Achieved ISO (Insurance Service Office) Class 1 rating
- Implementation of a new in-house behavioral health program

Fire Department

- Adopted the 2015 International Fire Code and local amendments
- Continued construction of Fire Station 42 (Spinks) and initiated property acquisition & design of Fire Station 43 (Walsh Ranch).
- Further developed and enhanced training and recruiting methodologies to match capacities at new training complex.
- Further developed criteria and plans for utilization of two-person “attack” vehicle response concept to meet future growth and development challenges.
- Worked with a consultant to develop plan to address gaps identified in ISO study and deployment analysis.

FY18 DISCUSSION

The Department’s FY2018 budget is \$145,162,894 which is an increase of \$6,196,425 over the FY2017 Adopted Budget.

The recommended budget increases by \$1,175,000 for personnel and operating costs related to the staffing of Fire Station 42, which includes the addition of 14 authorized civil service positions.

The recommended budget increases by \$696,547 for funding of 10 authorized positions due to the transition of funding from the Staffing for Adequate Fire and Emergency Response (SAFER) grant, which expired in April 2017, to the General Fund.

The recommended budget increases by \$181,726 for risk management costs based on cost projections prepared by the Human Resources Department.

The recommended budget increases by \$256,703 for costs associated with retiree health benefits, and death benefits.

The recommended budget increases by \$179,598 based on IT allocations and supplies related to

computing, radio, telephone services, cell phones, and equipment.

The recommended budget increases by \$289,336 for costs associated with employee health insurance based on rates effective on January 1, 2017.

The recommended budget increases by \$124,975 to capture the salary and benefits cost adjustments for pay for performance incentives that may be applied for regular employees in FY2018.

The recommended budget decreases by (\$75,371) for one-time funding for supplies and equipment for the fire trainee class held in FY2017 in anticipation of the opening of Fire Station 42.

The recommended budget decreases by (\$43,908) due to the transfer of funding for janitorial services for the Arson, Training and Communications divisions to the Property Management Department.

The recommended budget increases by \$2,964,083 due to Civil Service Base Pay and Incentive Pay.

The recommended budget includes the recognition of 26 A.P / 17.73 FTE previously managed as temporary employees and 12 grant positions not reflected in the departments position count. This change has no budgetary impact but more transparently reflects the size of the workforce.

Human Resources

Department Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Other	2,670	-	-	-
Revenue Totals	\$ 2,670	-	-	-
Salaries & Benefits	3,377,955	3,553,524	3,553,524	3,543,585
General Operating & Maintenance	527,643	822,943	822,943	1,007,225
Debt Service Accts	7,450	-	-	-
Expenditure Totals	\$ 3,913,049	4,376,467	4,376,467	4,550,810
Number of FTE's	33.00	33.00	-	33.16
Number of AP's	-	33.00	-	34.00

DEPARTMENT PURPOSE AND GOALS

The Human Resources Department administers the City's compensation and fringe benefits program; prepares and revises job classifications; administers recruitment and selection processes; maintains employee records; and administers the Risk Financing, Retiree Healthcare Trust Fund, and Group Health and Life Insurance Funds. The Human Resources staff will continue to look for ways to reduce health care costs, improve employee health and wellness, and provide cost effective health care.

MAJOR ACCOMPLISHMENTS

Improved talent acquisition process that reduced time to fill positions from 100 to 70 days.

Instituted electronic survey tool support initiation of employee exit interviews.

Implemented upgrade of PeopleSoft software to improve payroll/time and attendance processes.

FY18 DISCUSSION

The Department's FY2018 recommended budget is \$4,550,810 which is an increase of \$174,343 from the FY2017 adopted budget.

The recommended budget includes \$175,000 for the outsourcing of the FMLA and ADA program administration.

The recommended budget increased by \$35,000 due to the addition of the Meet & Confer expenses.

The recommended budget includes a decrease in worker's comp and IT allocations which was offset by increases in advertising, retirement contribution (current payroll), and health insurance for retirees allocation.

The recommended budget includes the recognition of 1 A.P / .16 FTE previously managed as temporary employees not reflected in the departments position count. This change has no budgetary impact but more transparently reflects the size of the workforce.

Library

Department Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Charge for Service	137,158	187,420	187,420	212,506
Fines & Forfeitures	424,216	452,618	452,618	256,875
Use of Money & Property	2,252	196	196	182
Other	6,865	4,961	4,961	4,425
Revenue Totals	\$ 570,490	645,195	645,195	473,988
Salaries & Benefits	13,198,716	12,699,112	12,699,112	13,216,176
General Operating & Maintenance	6,802,619	6,425,925	6,425,925	6,738,741
Debt Service Accts	169,372	-	-	-
Transfer Out & Other	-	-	-	842,000
Expenditure Totals	\$ 20,170,707	19,125,037	19,125,037	20,796,916
Number of FTE's	210.50	210.50	-	235.32
Number of AP's	-	222.00	-	267.00

DEPARTMENT PURPOSE AND GOALS

The Fort Worth Library welcomes and supports all people in their enjoyment of reading and recreational materials and their pursuit of learning and information. The Department is divided into two divisions.

The Public Services Division comprises the Central Library, 13 branches and two satellite facilities. This division is the first point of contact for residents.

In addition to providing the traditional service of providing books, movies and music, the library:

- Provides quality educational classes, programs and services
- Directly supports and provides leadership for City of Fort Worth education-related initiatives that support school readiness and reading at grade level or above by 3rd grade

- Collects, preserves, and maintains materials related to the City's history
- Bridges the digital and economic divides by providing computer and Wi-Fi access
- Maintains public spaces and establishes community commons

The System-Wide Services Division provides the structure and systems needed to maintain library services. The division consists of five operational units: Administrative Services, Collection Management, Communications, Facilities Management and Information Technology. Each has a unique responsibility to support the system-wide delivery of library services.

MAJOR ACCOMPLISHMENTS

Golden Triangle Branch Library: On January 24, 2017, Council approved the name of the library, "Golden Triangle Branch Library". The design phase was completed in March 2017 and the construction contract was awarded in May 2017.

Library

Groundbreaking ceremony was held on June 19, 2017.

Eastside Branch Library: The architectural firm was selected in April 2017 for the City of Fort Worth's first children's library.

Pilot Federal Passport Acceptance Program at Central Library: The one year pilot which completed on July 3, 2017 was successful. During the pilot 2,136 applications were processed for a total revenue of \$71,085. The program will continue in FY2018.

Panther Lab Makerspace at Northwest Branch Library: The pilot of the program which provided STEM educational classes has been successful. This program is being expanded to include four mobile makerspaces at four additional libraries. The new Golden Triangle and Eastside libraries will have makerspaces.

FY18 DISCUSSION

The Department's recommended FY18 Budget is \$20,796,916 which is a \$1,671,879 increase from the FY17 adopted budget.

The recommended budget increases by \$842,000 to provide Pay As You Go funding for Furniture, Fixtures, and Equipment at the Golden Triangle Library.

The recommended budget increases by \$829,880 for Salaries, Benefits and associated Operations and Maintenance costs for the 14 employees (11.5 FTE's) added at Golden Triangle Branch Library.

The recommended budget decreases by (\$145,263) due to a net decrease in multiple allocations and reductions to costs for utilities, repairs and rentals.

The recommended budget includes the recognition of 34 A.P / 16.32 FTE previously managed as temporary employees not reflected in the departments position count. This change has no budgetary impact but more transparently reflects the size of the workforce.

The recommended budget includes the transfer of 3 technology focused positions to IT Solutions Department. The reduction of personnel costs are offset with an increase in the IT allocation charged to the department.

Municipal Court

Department Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Intergovernmental	146,534	-	-	-
Charge for Service	8,536,729	7,928,271	7,928,271	5,203,429
Fines & Forfeitures	7,121,964	7,345,865	7,345,865	5,833,799
Other	96,552	53,765	53,765	111,031
Transfer In	165,000	141,300	141,300	0
Revenue Totals	\$ 16,066,779	15,469,201	15,469,201	11,148,259
Salaries & Benefits	13,155,019	12,947,034	12,947,034	13,094,996
General Operating & Maintenance	4,256,810	4,321,093	4,321,093	2,815,129
Debt Service Accts	15,446	-	-	-
Transfer Out & Other	65,000	-	-	-
Expenditure Totals	\$ 17,492,275	17,268,127	17,268,127	15,910,125
Number of FTE's	177.00	175.00	-	165.00
Number of AP's	-	175.00	-	165.00

DEPARTMENT PURPOSE AND GOALS

Municipal Court is a Court of Record with five courtrooms and full court/payment services located in the historic A.D. Marshall Public Safety & Courts Building, two courtrooms and full court/payment services at the Southwest Municipal Court, a twenty-four hour/seven day a week arraignment court operated at 350 W. Belknap, and one satellite payment location. These courts have jurisdiction within the City of Fort Worth's territorial limits over all Class C misdemeanor criminal cases brought under City ordinances and the Texas Penal Code. These cases are punishable by fine only. The Department also processes civil parking cases filed within the territorial limits of the City of Fort Worth.

The Department is divided into four divisions: Administration, Judicial, Clerk of the Court, and Marshals. The Administration Division has

responsibility for management of overall departmental operations, fiscal/human resources/technology coordination, administrative hearings and acts as the liaison with other departments and agencies. The Arraignment Court is a separate cost center that falls under the direction of the Clerk of the Court.

The Judicial Division is comprised of thirteen judges, including a Chief Judge and a Deputy Chief Judge; in addition, there are substitute judges. All judges are appointed by the City Council. The Judicial Division is responsible for adjudication of jury and non-jury trials, performing magistrate duties, and administering the Teen Court Program.

The Clerk of the Court Division is responsible for filing of citations, case preparation, setting court dockets, fine collections, administering community service programs, warrant production, management

Municipal Court

of the City's jury system, processing civil parking citations, and performing other court-related non-judicial activities.

The Marshal Division is responsible for bailiff duties, prisoner transfer, building security and warrant services. The Division is also responsible for lake patrol operations at Lake Worth. The Lake Patrol section, part of the Marshal Division, includes three Deputy City Marshals and one Sr. Deputy City Marshal, which have responsibility for patrolling approximately 3,560 acres of the Lake Worth recreational area, the Fort Worth Nature Center and Refuge, area leased-property neighborhoods and 14 surrounding City-owned parks. This operation is partially reimbursed annually from the Lake Worth Trust Fund.

MAJOR ACCOMPLISHMENTS

Texas Municipal Court Education Center – Level 1 Court Clerk Certification: Veronica Mendez; Martinette Packer; Parthenia Brown; Sonia Alegria; Jason Biggs; Antonio Olivos

FY18 DISCUSSION

The Department's FY2018 recommended budget is \$15,910,125 which is an increase of \$1,358,002 decrease from the FY2017 adopted budget.

The recommended budget decreased by (\$1,728,910) for collection expenses per changes related to the collection process with the department's external collection agency.

The recommended budget decreases by (\$81,155) in retirement contributions to reflect savings as a product of historical vacancy rates

The recommended decreases by (\$94,028) group health insurance premiums reflect savings as a product of historical vacancy rates.

The recommended budget decreased by (\$71,381) for the Information Technology Services allocation based on the allocation for the technology services for the department.

The recommended budget decreases by (\$38,497) due to the transfer of janitorial services to the Property Management Department.

The recommended budget increases by \$68,223 to fund an approved improvement package to execute a new professional services contract for interpreter services.

The recommended budget includes the reduction of eight vacant positions due to the reduction of the number of cases filed and workload.

The recommended budget includes the transfer of 2 technology focused positions to IT Solutions Department. The reduction of personnel costs are offset with an increase in the IT allocation charged to the department.

Neighborhood Services

Department Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Charge for Service	296,804	557,771	557,771	514,398
Use of Money & Property	27,363	23,125	23,125	180,142
Other	1,027	-	-	-
Transfer In	-	-	-	-
Revenue Totals	\$ 325,194	580,896	580,896	694,540
Salaries & Benefits	3,281,039	3,874,748	3,834,748	3,900,888
General Operating & Maintenance	4,337,932	5,099,996	5,179,996	2,251,991
Debt Service Accts	2,464	-	-	-
Transfer Out & Other	-	-	-	2,854,000
Expenditure Totals	\$ 7,621,434	8,974,744	9,014,744	9,006,879
Number of FTE's	48.15	50.15	-	142.62
Number of AP's	-	93.00	-	196.00

DEPARTMENT PURPOSE AND GOALS

Created in 2015, the Neighborhood Services Department implements programs that promote economic independence, sustainable housing, and healthy successful neighborhoods. The partnerships that the Department develops with residents, businesses, non-profit, and government agencies enhance community development, social services and human capital development.

The goal of the Neighborhood Services Department is to enhance quality of life for residents by strengthening neighborhoods. Services are delivered through the following divisions: Community Development and Housing; Administration and Loan Services; Community Services; Neighborhood Stabilization and Outreach, Compliance and Planning; and Rehabilitation and Construction Management.

The Community Development Division coordinates redevelopment projects and administers the Neighborhood Empowerment Zone (NEZ) program, as well as grant-funded and non-grant-funded affordable housing and community development projects.

The Administration and Loan Services Division oversees the Department's budget, finance, and human resources functions while also administering affordable housing loans and the City's homebuyer assistance programs (HAP).

The Community Services Division oversees seven of the City's network of community centers and administers recreational and human services. This division also delivers more than \$12 million in state and federal grant-funded social services to eligible households in Fort Worth and Tarrant County through the Community Action Partners program.

Neighborhood Services

The Neighborhood Stabilization and Outreach Division is dedicated to working with neighborhoods to plan, coordinate, and promote resources to make neighborhoods more livable, address systemic neighborhood issues, and foster resident self-sufficiency. Staff also manages the Alleyways Maintenance Program. The Neighborhood Stabilization and Outreach Division implements the Neighborhood Profile Area/Performance Indicators Initiative, which tracks key performances measures for the City's neighborhoods.

The Rehabilitation and Construction Division delivers home repair services to low income homeowners through the Priority Repair, Weatherization, Cowtown Brush-up and Lead Safe programs.

The Compliance and Planning Division ensures that the City continues to receive approximately \$20 million in state and federal grants annually, through preparing grant proposals and plans, complying with HUD grant reporting requirements, and enforcing regulatory compliance through training and monitoring activities.

MAJOR ACCOMPLISHMENTS

2016 Achievement Award: This award was received from the Texas Association of Local Housing Finance Agencies (TALHFA) for the Enclave at Westport multi-family development. The TALHFA is a non-profit organization with approximately 250 members statewide consisting of Local Housing Finance Corporations, Bankers, Attorneys, Developers, Trustees, Service Providers, Consultants, and others.

2017 Audrey Nelson Community Development Achievement Award: This award was received from the National Community Development Association

(NCDA) for the Southeast Community Health Center. The NCDA is a national non-profit organization comprised of more than 300 local governments across the country that administer federally-supported community and economic development, housing and human services programs, including programs of the U.S. Department of Housing and Urban Development (HUD), Community Development Block Grant (CDBG) and the Home Investment Partnerships (HOME).

FY18 DISCUSSION

The FY2018 recommended budget is \$9,006,897, which represents an increase from the FY2017 adopted budget of \$32,135.

The recommended budget decreases by (\$3,146,182) due to transfer the Directions Home Program and two positions to the CMO.

The recommended budget increases by \$123,177 for various department operations and maintenance costs, such as utility and IT charges.

The recommended budget provides by \$175,000 in increased General Fund support for grant positions.

The recommended budget increases by \$2,854,000 for pay-go transfer to capital that will fund the alleyway maintenance program and neighborhood improvement strategies.

The recommended budget increases by \$26,140 for salaries and benefits.

The recommended budget includes the recognition of 103 A.P / 92.47 FTE previously managed as temporary employees or grant funded positions not reflected in the departments position count. This

Neighborhood Services

change has no budgetary impact but more transparently reflects the size of the workforce.

Non-Departmental

Department Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Charge for Service	111	-	-	-
Use of Money & Property	692	-	-	-
Other	17,129	-	-	-
Transfer In	711,607	200,000	200,000	(0)
Use of Fund Balance	-	-	40,000	-
Revenue Totals	\$ 729,539	200,000	240,000	(0)
Salaries & Benefits	68,856	5,141,779	4,949,748	11,686,015
General Operating & Maintenance	1,868,567	5,846,234	4,405,701	1,227,250
Transfer Out & Other	36,727,188	39,828,426	39,828,426	8,709,513
Expenditure Totals	\$ 38,664,611	50,816,439	49,183,875	21,622,778
Number of FTE's	N/A	N/A	N/A	N/A
Number of AP's	-	N/A	N/A	N/A

DEPARTMENT PURPOSE AND GOALS

Non-Departmental cost centers have traditionally been used to record General Fund expenditure items not exclusively within the programmatic responsibilities of a General Fund department. In FY2016 many of these allocations such as retiree health benefits, economic incentives, debt service for the energy savings program, electric utility costs, risk management costs, and appraisal district fees were transferred out to the responsible departments. For FY2018 the remaining major Non-Departmental accounts include, but are not limited to, separation leave costs for General Fund employees, election costs, training and education, the Tuition Reimbursement Program and pay-as-you-go capital.

Fundamental changes were made to Non-Departmental in FY2016. This department is now used mainly for budgeting, with no funds paid from

a Non-Departmental account. Many prior allocations were transferred to participating departments, with the goal of having all the costs of an activity shown in the respective department at the end of the fiscal year. In FY2018 the Non-Departmental budget retains allocations for separation leave costs for General Fund employees, training, election costs, the Tuition Reimbursement Program, pay-as-you-go capital for technology and vehicle and equipment replacement funds for the General Fund departments. The budget in Non-Department will go through a “true up” at least annually for any expenditures paid from the responsible department. The budget for such expenditures will be moved from Non-Departmental to the participating department as needed and approved by the City Manager or his delegate.

Non-Departmental

FY18 DISCUSSION

The recommended budget decreases by a total of (\$29,193,661) based, in part, on the following proposed decisions.

The recommended budget decreases by (\$30,623,079) for pay-as-you-go capital projects as the main portion of these costs were distributed to the General Fund departments.

The recommended budget increases by \$4,000,000 for contingency for pension contributions that may result from the pending recommendations of the City Manager's Pension Task Force.

The recommended budget decreases by (\$2,768,734) for the redistribution of \$1,519,168 to General Fund departments and elimination of \$1,249,566 contingency funds for electricity.

The recommended budget increases by \$2,543,869 to fund separation leave for civil service and general employees based on current trends.

The recommended budget decreases by (\$1,377,500) for the transfer of funds for arts programming and management of city owned arts facilities to Planning and Development.

The recommended budget decreases by (\$493,050) for the transfer of funds for training initiatives to the Performance and Budget Department.

The recommended budget decreases by (\$451,665) due to a reduction in the funding for vehicle and equipment replacement.

The recommended budget decreases (\$23,502) for changes in funding for elections, subsidies to other funds and tuition reimbursement.

Park and Recreation

Department Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Charge for Service	1,383,089	1,754,649	1,711,361	1,889,028
Use of Money & Property	121,245	155,108	155,108	157,806
Other	34,679	43,947	43,947	40,547
Transfer In	379,370	354,527	397,815	365,780
Revenue Totals	\$ 1,918,382	2,308,231	2,308,231	2,453,161
Salaries & Benefits	19,742,751	20,637,890	18,873,597	18,991,428
General Operating & Maintenance	21,471,681	23,209,183	22,108,943	22,560,194
Debt Service Accts	113,671	-	-	-
Transfer Out & Other	1,063,484	-	2,864,533	5,777,821
Expenditure Totals	\$ 42,391,587	43,847,073	43,847,073	47,329,444
Number of FTE's	292.50	317.10	-	342.97
Number of AP's	-	338.00	-	556.00

DEPARTMENT PURPOSE AND GOALS

The Park and Recreation Department is responsible for planning, designing, developing, and maintaining the City's network of parks, as well as for the planning and administering of the City's recreational programs. The Department is organized into five divisions.

The Administration Division provides overall administrative support, manages the Fort Worth Zoo contract and provides staff support for the Park and Recreation Advisory Board. During emergencies, this division provides coordination of the emergency response. The Park Operations Division manages the Botanic Garden, the Water Gardens, park reservations, and grounds maintenance for the City parks, medians, rights-of-way, commercial corridors, tax-foreclosed properties and other departments' City-owned properties. This division also manages the Crime

Control and Prevention District (CCPD) funded Graffiti Abatement Program.

The Recreation Division manages 14 recreation centers, the mobile recreation program, the aquatics facilities and programs, the youth athletics program, and the CCPD funded Late Night Program (FW@6) at Sycamore Community Center. This division also provides oversight for special use facilities including: the Log Cabin Village and the Fort Worth Nature Center and Refuge. The Planning and Resource Management Division manages the identification of park system needs/inventory, new parkland acquisition and oversight of park development projects, park system infrastructure maintenance, in-house small capital project construction, and the care for trees on City-owned property. Additionally, this division is responsible for tracking the expenditure of park gas well funds in compliance with the City's Financial Management Policy Statements. The Golf and

Park and Recreation

Athletics Division includes the Municipal Golf Fund and the General Fund Athletics Facilities and Programs. Athletics includes Haws Athletics Center, Bertha Collins Sports Center, McLeland Tennis Center, Athletics Maintenance, Adult Athletics Programs and the CCPD community policing programs. The Municipal Golf Fund is discussed in the Special Revenue Section.

MAJOR ACCOMPLISHMENTS

American Institute of Architects Excellence in Sustainable Development Award: Presented to the Friends of Tandy Hills Natural Area.

Fort Worth Child Magazine's - Best Place to Get Outdoors: Presented to the Fort Worth Botanic Garden.

Recognition of the Fort Worth Heritage Tree, the Regional Champion Green Ash (largest Green Ash Tree in the Metroplex): in collaboration with the City of Fort Worth Forestry Section and the Texas Forest Service.

Texas Park and Recreation Society Lone Star Legacy Park designation: Presented to the Fort Worth Nature Center and Refuge.

The First Tee of Fort Worth, Two STEM (Science, Technology, Engineering and Math) Grants: Presented from the USGA (United States Golf Association) for camp and field trip initiatives.

The First Tee recognized the First Tee of Fort Worth as an ACE Chapter: Awarded to only fifteen chapters in the entire network.

Tree City USA: Awarded to the City of Fort Worth, 37th consecutive year, from the National Arbor Day Foundation.

Tree Growth Award: Awarded to the City of Fort Worth, 16th consecutive year, from the National Arbor Day Foundation.

Trip Advisor 2016 Certificate of Excellence Award: Awarded to Fort Worth Log Cabin Village, Fort Worth Botanic Garden, Fort Worth Nature Center and Refuge and the Fort Worth Water Gardens.

FY18 DISCUSSION

The Department's FY2018 budget is \$47,329,444 which is an increase of \$3,482,371 over the FY17 adopted budget.

The recommended budget includes the recognition of 241 A.P / 46.97 FTE previously managed as temporary and seasonal employees not reflected in the departments position count. This change has no budgetary impact but more transparently reflects the size of the workforce. The conversion includes positions such as an administrative technician, contract compliance technician, gardener, water systems mechanic, customer service representatives, community center aides and maintenance workers.

The recommended budget increases by \$60,636 for funding of one authorized position, a maintenance worker, (including supplies) for athletics maintenance operations. This position will be responsible for the maintenance and operation of the two new soccer fields constructed at Chisolm Trail Park.

The recommended budget increases by \$230,619 and four A.P. for the development review, capital delivery, and safety.

The recommended budget increases by \$2,663,000 for Pay As You Go (PAYGO) which provides funding for critical maintenance, repair, and

Park and Recreation

replacement of equipment, structures, and other infrastructure items which support the City's parks, trail networks, and recreation centers.

For FY2018, the Botanic Garden was transferred to its own fund. The General Fund provides a subsidy of \$3,045,821 which is reflected as a transfer out of the Park and Recreation budget.

For FY2018, Botanic Garden personnel salaries, benefits and other costs for 27 positions were moved from the Salary, Benefit, and General Operating and Maintenance sections (\$2,887,391), and are now incorporated as a transfer out of the Park and Recreation budget to the Botanic Garden Fund.

The recommended budget increases by \$111,653 for funding of approved improvement package for grounds maintenance in the East and South districts.

The recommended budget decreases by (\$289,003) for salary and benefit savings to capture the changes based on anticipated vacancy rate in the department in FY2017.

The recommended budget decreases by a net of (\$123,952) for Equipment Services Department (ESD) outside repairs, parts, and labor based on ESD projected expenditures in this department for FY2017.

The recommended budget decreases by (\$85,802) for motor vehicle fuel based on costs prepared by the Equipment Services department.

The recommended budget increases to fund the FY2017 decision to increase median and park mowing cycles from 21 days to 14 days.

The recommended budget increases by \$241,220 to fund the contractual CPI increase for the Fort Worth Zoo.

The recommended budget includes the transfer of 1 technology focused positions to IT Solutions Department. The reduction of personnel costs are offset with an increase in the IT allocation charged to the department.

Performance and Budget

Department Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Charge for Service	-	114,389	-	0
Transfer In	-	-	114,389	-
Revenue Totals	\$ -	114,389	114,389	0
Salaries & Benefits	-	2,518,869	2,521,969	2,489,626
General Operating & Maintenance	-	3,143,459	3,633,409	3,668,219
Expenditure Totals	\$ -	5,662,328	6,155,378	6,157,845
Number of FTE's	N/A	25.00	-	25.72
Number of AP's	-	25.00	-	28.00

DEPARTMENT PURPOSE AND GOALS

The Performance Office is composed of two divisions: the Performance and Strategic Management Division and the Budget and Analysis Division.

The Performance and Strategic Management Division is responsible for supporting departments with the tools and training necessary to improve employee and operational performance and efficiency. The office oversees various city wide programs including performance management, Fort Worth Employee University, pay for performance, and Lean Six Sigma. The division also encourages accountability through monitoring and reporting measures, oversees the department business plans, promotes continuous improvement through Lean training, and conducts surveys, operational reviews, and benchmarking to evaluate efficiency and resource allocation.

The Budget and Analysis Division includes both operating and capital functions. The responsibilities include: coordinating, establishing and monitoring

city budgetary revenues and expenses, citywide tracking and reporting of the Capital Improvement Program (CIP), providing capital projects research and policy development; other responsibilities are performing management studies including five-year projections, analysis of revenue and expenditures trends throughout the year, research and organizational analysis. The Budget and Analysis Division also: develops, maintains and executes a 5-year strategic capital plan as well as provides tools, processes and analyses that support and enhance the delivery of high-quality capital projects.

MAJOR ACCOMPLISHMENTS

Distinguished Budget Award by Government Finance Officers Association for the FY2017 annual adopted budget.

Launched a Pay for Performance compensation system.

Implemented new budgeting software which will enhance budget and forecasting, improve data sets and trending models, leading to the improvement of

Performance and Budget

reporting and transparency within the City of Fort Worth and accountability of taxpayers' money.

FY18 DISCUSSION

The FY2018 recommended budget for the Performance and Budget Department is \$6,157,845 which is an increase of \$495,517 over the FY2017 adopted budget.

The recommended budget reflects the transfer of the Public Improvement District Administration to the Financial Management Services Department, including the transfer of a senior contract compliance specialist.

The recommended budget increases by \$524,760 primarily for citywide training and increased appraisal district service charges.

The recommended budget includes the recognition of 3 A.P / .72 FTE previously managed as temporary employees not reflected in the departments position count. This change has no budgetary impact but more transparently reflects the size of the workforce.

Planning and Development

Department Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
License & Permits	11,220,881	10,012,529	10,012,529	12,101,394
Charge for Service	3,929,241	3,757,556	3,757,556	4,123,438
Other	137,216	155,675	155,675	175,132
Transfer In	-	543,329	543,329	808,780
Use of Fund Balance	-	-	87,290	-
Revenue Totals	\$ 15,287,338	14,469,089	14,556,379	17,208,744
Salaries & Benefits	10,289,075	11,035,371	11,035,371	12,587,731
General Operating & Maintenance	2,055,632	2,495,040	2,582,330	4,378,855
Debt Service Accts	12,001	-	-	-
Expenditure Totals	\$ 12,356,707	13,530,411	13,617,701	16,966,585
Number of FTE's	132.00	138.00	-	153.00
Number of AP's	-	138.00	-	153.00

DEPARTMENT PURPOSE AND GOALS

The Planning and Development Department's mission is to build the most livable city in Texas by helping people make sound decisions about the City's growth and development and, accordingly, develop property in ways that benefit the community. The Department consists of three divisions:

The Administration Division is responsible for overall management and policy development, Community Facility Agreements, Project Facilitation, Transportation Planning, Finance and Human Resources.

The Development Division has four sections. Customer Service is responsible for permitting services and customer intake. The IT Section provides IT management and support. The Building Section provides plans examination, building inspections, sign ordinance inspections, parkway

services and in FY2015 the Gas Well Inspectors were added to the division. This division reviews and inspects all construction projects for compliance with construction codes to ensure safety and sound building practices and now also ensures compliance with the City's Gas Well Ordinance.

The Planning Division has five sections. The Comprehensive Planning Section coordinates updates of the Comprehensive Plan, conducts research and policy analysis, promotes the development of urban villages, prepares neighborhood plans and manages grants and design contracts for streetscape projects. The Zoning Section administers the City's zoning regulations including Urban Forestry regulations. The Platting Section administers the City's subdivision regulations and implements the City's annexation policy. The Design Review Section administers the City's historic preservation and urban design ordinances. The Appeals Section staffs two Zoning

Planning and Development

Boards of Adjustment and provides record management for the Division.

MAJOR ACCOMPLISHMENTS

- Secured adoption of Downtown Design District Overlay and Expansion in December, 2016
- Secured adoption of Berry/University Form Based Code District in February, 2017
- Secured adoption of Stockyards Form-Based Code District in May, 2017.
- Adoption of Como NEZ Plan in June, 2017
- Increased availability of on-line permitting services
- Process Improvements for Community Facility Agreement (CFA) applications
- 2017 Center of Development Excellence Award for East Rosedale Renaissance
- 2017 Center of Development Excellence Award for Berry/University Development Plan and Form-Based Code

FY18 DISCUSSION

The Department's FY2018 recommended budget is \$16,966,585 which is an increase of \$3,436,174 from the FY2017 adopted budget.

The recommended budget increases by \$283,088 for funding of an improvement package which provides for the renewal of maintenance and support costs for the Accela Automation (AA) software, the City-wide permitting software. AA is used by six departments, contractors, developers, vendors, and citizens, to automate the planning and development processes for the City of Fort Worth and surrounding areas.

The recommended budget increases by \$95,000 for increased bank fees. The Planning & Development Department has over 70 revenue accounts and is projected to earn more than \$17M in revenue for

FY18. Bank fees for credit/debit card use have nearly doubled in the past year. The increase in fees can be attributed to growth and increased access to an expanded variety of permits through our on-line permitting software.

The recommended budget increases by \$20,000 to fund contracted surveying work for City initiated annexations. This is required by State law; Chapter 43 of the Texas Local Government Code.

The recommended budget increases by \$252,513 and four authorized positions to fund additional Customer Service Representatives (2 CSRI's and 2 SCSR) positions necessary to provide a prompt and accurate response to our internal and external customers within the Development Division permit service area.

The recommended budget increases by \$161,329 and two authorized positions for funding of an improvement package which includes two Plans Examiner positions to assist with plan review for commercial and industrial developments. Economic recovery has greatly increased the workload in Zoning plan review and staffing additions are necessary to maintain quality service levels.

The recommended budget increases by \$379,799 and four authorized positions for funding expanded walk-in permitting capabilities. Walk-in permitting has increased by more than 21% in the first six months of FY17 and service delivery goals cannot be met with the increased demand. Adding two Sr. Customer Service positions and two Plans Examiners will help restore quality turnaround times for citizens and developers.

The recommended budget increases by \$81,342 and one authorized position for funding one Project Assistant to the Community Facility Office to assist in the administration of Community Facilities

Planning and Development

Agreements (CFA's), Encroachment Agreements, and Unified Sign Agreements (USA's).

The recommended budget increases by \$71,589 and one authorized position for funding one Planning Assistant to assist in the administration of the Project Facilitation Office. This position will help applicants through their initial processes by providing administrative support in the analysis, planning/coordination of pre-development conferences, process improvement, and project follow-up.

The recommended budget increases by \$105,967 and one authorized position for funding one Development Project Facilitator to perform advanced developer project facilitation assignments and manage complex projects through the various review and approval processes required by the City of Fort Worth.

The recommended budget increases by \$105,967 and one authorized position for funding one Platting Senior Planner to assist the Platting and Annexation Planning Manager in necessary text amendments and process improvements related to the Subdivision Ordinance and the platting processes as relates to urban infill development, quickly developing areas outside of Loop 820, and infrastructure challenges that frequently arise in the City's extraterritorial jurisdiction.

The recommended budget increases by \$10,000 for purchasing software to monitor telephone calls within the permitting call center. The information collected will be used as a training guide to ensure optimal customer service. The software will assist supervisors with identifying areas of improvement and developing cohesive and concise standards.

The recommended budget includes the transfer of 1 technology focused positions to IT Solutions Department. The reduction of personnel costs are

offset with an increase in the IT allocation charged to the department.

With the exception of transferred positions, all aforementioned proposed increases are offset directly through increases in revenue resulting from increased permitting activities.

The recommended budget includes the recognition of 1 A.P / 1 FTE managed as a grant employee not reflected in the departments position count. This change has no budgetary impact but more transparently reflects the size of the workforce

The recommended budget includes the transfer of one code compliance officer from the Code Compliance Department.

Police

Department Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
License & Permits	18,915	9,340	9,340	15,440
Intergovernmental	-	-	218,844	-
Charge for Service	1,913,287	4,400,290	4,351,930	632,445
Use of Money & Property	5,337	-	-	-
Other	678,663	600,882	600,882	763,433
Transfer In	6,566,568	2,452,697	2,501,057	3,004,110
Revenue Totals	\$ 9,182,770	7,463,209	7,682,053	4,415,428
Salaries & Benefits	199,343,709	195,854,604	195,822,727	208,211,144
General Operating & Maintenance	28,409,695	30,169,435	30,518,052	31,468,653
Capital Accts	-	16,000	16,000	16,000
Debt Service Accts	194,612	262,375	262,375	262,375
Transfer Out & Other	22,404	-	202,104	-
Expenditure Totals	\$227,970,419	226,302,414	226,821,258	239,958,173
Number of FTE's	1,827.00	1,810.00	-	1,898.25
Number of AP's	-	1,836.00	-	1,969.00

DEPARTMENT PURPOSE AND GOALS

The Police Department, under the direction of the Chief of Police, develops and implements programs to deter crime and to protect life and property in Fort Worth. Specific departmental responsibilities are:

To reduce violent crime and gang-related activities through enhanced enforcement activities and crime prevention programs.

To increase the safety of residents and to decrease crime throughout Fort Worth neighborhoods.

To increase the safety of youth and reduce juvenile crime through crime prevention and intervention programs.

To enhance crime fighting and prevention tools and efforts through diverse recruitment, training, and retention of high quality officers, technology and equipment, and capital improvements.

MAJOR ACCOMPLISHMENTS

Established a new Procedural Justice Unit and created a curriculum and lesson plan for mandatory training all officers as part of implementing the National Initiative for Building Community Trust and Justice Project.

Implementing a Sixth Patrol Division

Created a Council District Crime Report tool that allows Councilmembers to query crime statistics within their respective districts, or citywide.

Police

Updated policies requiring uniformed personnel to wear body cameras and vests.

City Council authorized a contract to work towards the City's goal to outfit all sworn officers with body-worn cameras and outfit all patrol vehicles with in-car video systems delivering integrated devices and applications and creating efficiencies for patrol.

Created a Police Athletic League (FWPAL) to provide guidance and leadership to youth.

commensurately reduced the number of planned trainees in FY2018.

The recommended budget includes the recognition of 75 A.P / 31.25 FTE previously managed as temporary employees and 3 A.P / 2 FTE grant positions not reflected in the department's position count. This change has no budgetary impact but more transparently reflects the size of the workforce.

FY18 DISCUSSION

The Department's FY2018 recommended budget is \$239,958,173 which is an increase of \$13,655,759 from the FY2017 adopted budget.

The recommended budget increased by \$4,210,150 and 40 authorized positions including 27 civil service authorized positions and 13 civilian authorized positions for operation of the Sixth Patrol Division in far north Fort Worth.

The recommended budget increased by \$1,247,778 and fifteen civil service authorized positions for the absorption of the COPS Hiring Grant.

The recommended budget increased by \$716,173 for Pay for Performance increases.

The recommended budget increase by \$3.9 million for costs associated with the Meet and Confer Bargaining Contract.

The recommended budget increases by \$2.3 million to offset overage positions associated with Police recruits. Funds to defray this cost are being transferred from the Crime Control and Prevention District recruit trainee program. The department has

Property Management

Department Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Charge for Service	86,810	90,000	90,000	159,814
Use of Money & Property	381,971	-	-	148,600
Other	5,023	10,000	10,000	6,460
Transfer In	1,446,679	661,953	14,161,953	511,420
Revenue Totals	\$ 1,920,482	761,953	14,261,953	826,294
Salaries & Benefits	5,487,298	6,178,755	6,180,573	6,416,732
General Operating & Maintenance	3,464,680	4,168,536	4,166,718	5,472,581
Debt Service Accts	-	568,401	568,401	674,122
Transfer Out & Other	225,000	-	13,500,000	3,320,000
Expenditure Totals	\$ 9,176,978	10,915,692	24,415,692	15,883,435
Number of FTE's	79.00	93.50	-	96.50
Number of AP's	-	96.00	-	99.00

DEPARTMENT PURPOSE AND GOALS

The Property Management Department consists of three divisions including Facilities Management, Fleet Services as well as the General Administration which includes Real Property services.

The Facilities Management Division is responsible for managing building maintenance and repair, facility planning, architectural and construction management services for City facilities.

The Fleet Services Division is charged with maintaining the City's fleet (see Equipment Services Fund section).

The General Administration Division includes four sections. The Administrative Services Section oversees fiscal and administrative responsibilities, including budget, contract compliance, human

resources, payroll, revenue, asset management and purchasing.

The Real Property and Lease Administration Section, is responsible for land and property acquisitions as well as sales and right-of-way and easement acquisitions, manages tax foreclosed properties, negotiates lease terms and rates for City use of private property and coordinates space planning with the Facilities Division as related to leasing of City-owned property.

The Mineral Management Section, manages the City's natural gas leases and performs other services related to the City's natural gas assets. The Utility Administration Section manages the City's conservation initiatives, negotiates and oversees the City's franchise agreements with utility companies that utilize City rights-of-way and addresses issues with non-franchised utilities that utilize the City's rights-of-way.

Property Management

MAJOR ACCOMPLISHMENTS

The Department Saved over \$450K on facility projects completed by the construction crew added in FY2017.

Completed major facility maintenance projects that have been deferred well past their useful life, such as Gordon Swift Building window replacement, City Hall elevator cab upgrades as well as several roof and HVAC replacements.

FY18 DISCUSSION

The FY2018 recommended budget is \$15,883,435 which is an increase of \$4,967,743 from the FY2017 adopted budget.

The recommended budget includes the addition of five authorized positions in the Facilities Maintenance section. The additional positions will provide another construction crew for building renovations and remodeling. The total cost of the decision package is offset by personnel costs fully charged to capital projects.

The recommended budget increases by \$3,320,000 for a capital transfer out. These monies represent Pay As You Go funding for repair and maintenance of City facilities.

The recommended budget increases by \$237,977 for salary, benefits, and pay for performance increases.

The recommended budget increases by \$1,304,045 in General Operating and Maintenance which includes the reallocation of funds for janitorial contractual services from the Fire, Police and Municipal Court departments in order to centralize coordination of janitorial services for several primary locations for better management, oversight and tracking of contract expenditures.

The recommended budget increases by \$105,721 for the General Fund Debt Principal and Interest Payments for the Energy Savings program implemented citywide.

The recommended budget includes the transfer of 2 technology focused positions to IT Solutions Department. The reduction of personnel costs are offset with an increase in the IT allocation charged to the department.

Transportation and Public Works

Department Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Other Tax	67,661	176,800	176,800	10,000
License & Permits	61,162	65,000	65,000	65,000
Charge for Service	1,058,499	892,280	892,280	1,378,413
Use of Money & Property	187,131	-	-	-
Other	31,147	122,215	122,215	55,371
Transfer In	1,239,029	3,199,900	3,199,900	3,919,104
Revenue Totals	\$ 2,644,630	4,456,195	4,456,195	5,427,888
Salaries & Benefits	17,506,710	19,522,852	19,486,372	19,857,674
General Operating & Maintenance	12,621,261	12,880,302	13,266,782	14,498,847
Capital Accts	-	-	-	(0)
Debt Service Accts	55,161	-	-	-
Transfer Out & Other	-	350,000	-	23,877,000
Expenditure Totals	\$ 30,183,131	32,753,154	32,753,154	58,233,521
Number of FTE's	216.30	243.80	-	238.80
Number of AP's	-	244.00	-	239.00

DEPARTMENT PURPOSE AND GOALS

The Transportation and Public Works Department strives to improve the condition of the City's infrastructure by effectively managing City roadways, drainage structures, alleyways, street lights, street signs, pavement markings, traffic signals and City-owned buildings. The Department includes the Business Support and Administration, Infrastructure Management / Street Services, Transportation Programming and Traffic Management, Infrastructure Plan Review and Utility Construction Inspection.

Business Support is responsible for managing and coordinating the Department's business-related activities including budget management, human

resources, information technology services, occupational health and parking services.

Transportation Programming and Traffic Management is responsible for Traffic Engineering services/studies/reviews, the oversight of safety programs and the planning, maintenance and operation of street lights, traffic signals, traffic signs and roadway markings. Safety programs include railroad crossings, school zones, ground transportation regulation and safety, the Red-light Enforcement and Municipal Parking programs.

Infrastructure Management is responsible for managing the City's street and bridge network. This includes planning and programming capital improvements (reconstruction) and major maintenance (resurfacing and rehabilitation). Street

Transportation and Public Works

Services is responsible for roadway maintenance, to include pavement repairs, pothole repairs, concrete restoration, and bridge and guardrail maintenance and repairs. In addition, Street Services is responsible for continual pavement condition assessments as part of the overall priority planning for the entire street network.

Infrastructure Plan Review Center is responsible for reviewing all developer funded projects and Utility Construction Inspection is responsible for inspection of all construction projects whether city and developer funded.

MAJOR ACCOMPLISHMENTS

2015 Top Storm Water & Erosion Control Projects: Storm Water Solutions recognized the City of Fort Worth Stormwater Utility for the 2015 Top Storm Water & Erosion Control Project for the Luella Merrett Detention Basin Project. The Stormwater Utility teamed up with the Fort Worth Independent School District (FWISD) to mitigate flooding due to undersized storm drains upstream by creating a 9,400-gal detention basin using an open area at Luella Merrett Elementary School. The area provides recreational enhancements for the school including a soccer field, a softball backstop and a basketball court, while protecting the neighborhood from flooding through storm water detention.

American Public Works Association's Management Innovation Award: In June, the Transportation & Public Works department's Street Operations division was honored with the Management Innovation Award by the American Public Works Association for their cost of service report. This 2015 report compared the city's cost of street operations services by sector – labor, materials, fuel, repair, etc. – to the same numbers in their 2014 report. Compared to 2014, the 2015 report showed a 32 percent increase in production and a 24 percent

decrease in costs for street repairs, which reflects the work that TPW field crews have been doing to actively identify and implement new ways to provide more efficient services to Fort Worth residents with available resources. The American Public Works Association highlighted this report as “an implementation of a creative idea, process and system that enhances public work goals.”

Innovation in Asset Management: Storm Water Solutions recognized the City of Fort Worth in July 2016 for their innovation in asset management in a feature on Asset Management: Criticality as a Business Tool: The publication highlights the efforts the Stormwater Utility is taking to better manage their assets. By analyzing the probability of failure and the consequences of failure, the Utility is able to make data driven decisions for infrastructure rehabilitation and maintenance by quantifying the risk and determining which assets are critical. The information is being used to better focus and prioritize resources.

FY18 DISCUSSION

The Department's recommended budget for FY2018 is \$58,233,521 which is an increase of \$25,480,367 from the FY2017 adopted budget.

The recommended budget includes an increase of \$23,877,000 for Pay As You Go funding for not only critical street maintenance and repair projects, but also repair and maintenance of intersections and traffic signals that was previously budgeted in Non-Departmental.

The recommended budget increases by \$59,660 and one authorized position for the transfer from Red Light Camera Fund to the General Fund to administratively support the reorganization of the Fund in FY18.

Transportation and Public Works

The recommended budget increases by \$143,647 as a result of the approval of an improvement package which approved the funding of the Utilities Signal Communication package to provide for the expansion of the signal network to 4G communications.

The recommended budget increases by \$334,822 for personnel costs for regular employees based on adjustments made to reflect class and comp study and a 3% increase in budgeted salaries made available for pay for performance.

The recommended budget increases by \$1,069,472 for General Operating and Maintenance expenses based on cost growth projections of professional and technical services, utilities, ITS allocations done by the department.

The recommended budget increases by one A.P. and \$76,858 for small cell antennae management and oversight. These costs will be offset by associated fees.

The recommended budget includes the transfer of one customer service representative position from Transportation and Public Works Department to the Call Center Division of Communication and Public Engagement.

The recommended budget includes the transfer of 6 technology focused positions to IT Solutions Department. The reduction of personnel costs are offset with an increase in the IT allocation charged to the department.



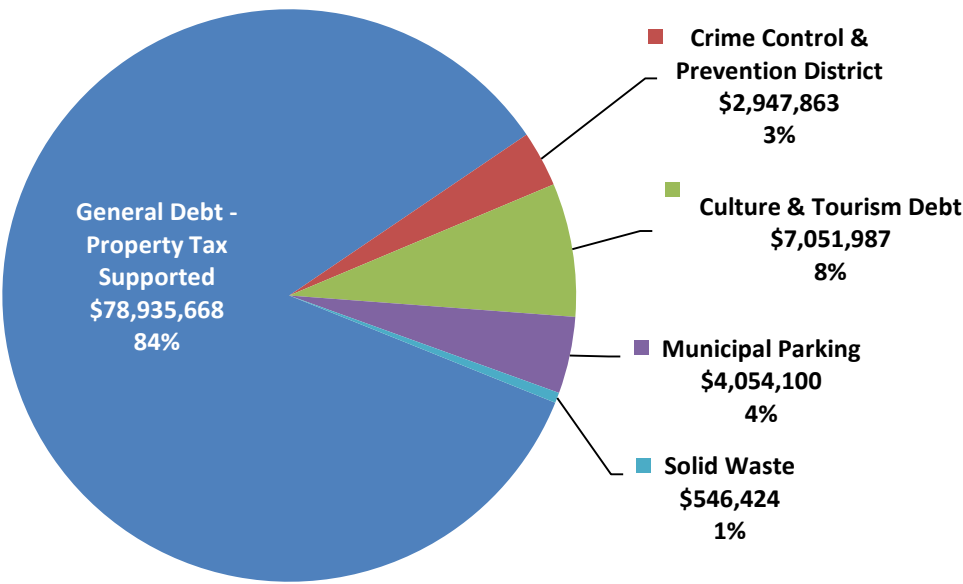
Debt Service Fund Statement

FUND PURPOSE AND GOALS

Debt service funds account for the accumulation of financial resources for the payment of principal, interest and related costs on long-term obligations paid primarily from taxes levied by the City. The City will utilize eight debt service funds to accumulate the resources to make principal and interest payments on existing bond issues. Debt service funds include the General Fund Debt Service, Culture and Tourism Debt Service Fund, Venue Debt Service Fund, Stormwater Debt Service Fund, Solid Waste Debt Service Fund, Municipal Parking Debt Service Fund, and two Water and Sewer debt service funds. The total FY2018 debt service requirements as August 14, 2017, for all fund’s outstanding debt are \$204,661,140 (does not include capital leases or energy conservation loans).

TOTAL GENERAL OBLIGATION DEBT

Of the total debt amount projected for the upcoming fiscal year (FY2018), \$93,536,042 is for general obligation bonds, certificates of obligation, loans, and tax notes.



Debt Service Fund Statement

Ad Valorem Tax Supported Debt

Current property tax collections cover most of the general debt service assisted by delinquent property tax collections. Other revenues include a transfer to the General Debt Service Fund from the Crime Control and Prevention District (CCPD) for CCPD eligible activities and interest earnings. Projected revenues for debt service are as follows:

Current Property Tax	\$93,164,246
Other Revenue	<u>\$8,761,366</u>
	\$101,925,612

State property tax law allows the City to levy a property tax to pay for its long-term (over 1 year) debt obligations and for the next fiscal year \$0.1635 (20.3%) of the total tax rate is devoted to paying long-term debt service obligations. For fiscal year 2018 the City’s combined recommended property tax rate is \$0.8050 per \$100 of assessed valuation with a 98.5% collection rate. This represents a decrease of \$0.03 from the prior year property tax rate. Based on the M&O levy rate of \$0.6415 per \$100 of assessed valuation, the General Fund portion of the property tax rate is expected to yield approximately \$365.5 million in revenue for fiscal year 2018. The debt service levy rate of \$0.1635 per \$100 of assessed valuation is expected to yield approximately \$93.1 million, which will allow the repayment of all current general debt obligations, along with other revenue.

The State Constitution limits the tax rate to \$2.50 per \$100. Administratively, the Texas Attorney General will only allow up to \$1.50 per \$100 for all tax supported debt. This amount is calculated at the time the bonds are sold and based on 90% collection rate. Self- supporting debt does not count against the \$1.50.

As part of the 2017 debt plan the City completed rating agency presentations to Moody’s, Fitch, and Standard and Poor’s the week of May 8th. The City of Fort Worth General Obligation rating was revised to “Aa3” by Moody’s Investors Services (Moody’s) due mainly to the City’s unfunded pension liability and growing fixed cost burden. At this time the “AA+” rating by both Standard and Poor Ratings (S&P) and Fitch Rating Services (Fitch) stands. The water and sewer system revenue debts are rated “Aa1” by Moody’s, “AA+” by S&P and “AA” by Fitch.

General Debt Service

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Property Tax	85,660,278	90,207,166	90,207,166	94,314,246
Intergovernmental	-	-	210,325	-
Charge for Service	109,258	-	-	-
Use of Money & Property	651,394	2,706,156	2,706,156	2,706,156
Transfer In	52,050,521	3,045,956	3,045,956	4,905,210
Revenue Totals	\$138,471,451	95,959,278	96,169,603	101,925,612
Debt Service Accts	132,743,315	89,417,962	96,169,603	92,754,104
Transfer Out & Other	-	6,541,316	-	9,171,508
Expenditure Totals	\$132,743,315	95,959,278	96,169,603	101,925,612

FUND PURPOSE AND GOALS

The General Debt Service Fund debt is used to provide funds for capital needs including equipment purchases, upgrades, and repairs, construction of buildings, streets, and infrastructure to meet the needs of the City. These will include the debt paid by property tax authority and rather than debt paid by an enterprise fund revenue source.

Principal and interest payments are budgeted slightly higher due to potential general obligation bond sales and refunding opportunities.

The chart shows the tax supported debt.

FY2018	Principal	Interest	Total
	\$ 55,800,000	\$ 26,083,532	\$ 81,883,532
Series 2008 CO	\$ 2,845,000	\$ 66,004	\$ 2,911,004
Series 2008 GP Bonds	\$ 2,235,000	\$ 51,852	\$ 2,286,852
Series 2009 CO	\$ 2,380,000	\$ 953,925	\$ 3,333,925
Series 2009 GP Bonds	\$ 4,260,000	\$ 319,500	\$ 4,579,500
Series 2010 GP Bonds	\$ 1,030,000	\$ 489,250	\$ 1,519,250
Series 2010A CO	\$ 2,710,000	\$ 921,600	\$ 3,631,600
Series 2011 GP Refunding	\$ 5,275,000	\$ 1,281,175	\$ 6,556,175
Series 2012 CO	\$ 4,475,000	\$ 2,465,750	\$ 6,940,750
Series 2012 GP Ref & Imp	\$ 4,260,000	\$ 5,473,550	\$ 9,733,550
Series 2013 GP Ref & Imp	\$ 570,000	\$ 359,475	\$ 929,475
Series 2013A CO	\$ 2,485,000	\$ 1,623,200	\$ 4,108,200
Series 2013C CO	\$ 920,000	\$ 570,831	\$ 1,490,831
Series 2014 GP Refunding	\$ 3,945,000	\$ 476,796	\$ 4,421,796
Series 2015 GP Refunding	\$ 410,000	\$ 67,687	\$ 477,687
Series 2015A GP Ref & Imp	\$ 10,130,000	\$ 5,159,838	\$ 15,289,838
Series 2016 GP Ref & Imp	\$ 4,160,000	\$ 5,364,950	\$ 9,524,950
Series 2016 Tax Notes	\$ 1,300,000	\$ 108,864	\$ 1,408,864
Series 2017 Tax Notes	\$ 2,410,000	\$ 329,285	\$ 2,739,285

In FY2018, the fund includes debt service for energy savings program which is additionally supported by inter-fund transfers from participating departments and funds.

*Debt Service Funds include the appropriation of Special Revenue Fund and Enterprise Fund related debt service payments. The funding source for these appropriations are transfers from the respective Special Revenue or Enterprise Fund.

Culture & Tourism Debt Service

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Use of Money & Property	84,981	140,001	140,001	75,300
Transfer In	8,050,591	8,063,336	8,063,336	7,051,988
Revenue Totals	\$ 8,135,572	8,203,337	8,203,337	7,127,288
Debt Service Accts	7,620,351	8,064,537	8,064,537	7,051,988
Transfer Out & Other	-	138,800	138,800	75,300
Expenditure Totals	\$ 7,620,351	8,203,337	8,203,337	7,127,288

FUND PURPOSE AND GOALS

The Culture and Tourism debt service is used to finance upgrades, updates, and construction projects to City owned facilities that will add to the tourism attractions in the City of Fort Worth. Examples include the Convention Center and the Will Rogers Memorial Coliseum. The chart above shows principal and interest by Series for each bond issuance that has a payment due in 2017.

The chart below shows the principal and interest for each bond issuance that has a payment due in FY2018.

FY2018	Principal	Interest	Total
	\$4,905,000	\$2,146,987	\$7,051,987
Series 2010 WRMC CO	\$1,475,000	\$1,040,383	\$2,515,383
Series 2013 GP Ref & Impr	\$2,995,000	\$523,500	\$3,518,500
Series 2013B Taxable CO	\$435,000	\$405,855	\$840,855
*Series 2015A GP Refunding & Impr	\$0	\$177,250	\$177,250

**No principal due on this debt until 2023.*

*Debt Service Funds include the appropriation of Special Revenue Fund related debt service payments. The funding source for these appropriations are transfers from the respective Special Revenue Fund.

Stormwater Debt Service

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Use of Money & Property	3,571,200	-	-	-
Transfer In	29,445,662	9,125,205	9,125,205	9,137,956
Revenue Totals	\$ 33,016,862	9,125,205	9,125,205	9,137,956
Debt Service Accts	27,661,759	9,125,205	9,125,205	9,137,956
Expenditure Totals	\$ 27,661,759	9,125,205	9,125,205	9,137,956

FUND PURPOSE AND GOALS

The Stormwater debt is used to fund projects which update, upgrade, or improve the City's current Storm water system. It also includes long range development planning of the system as well.

The chart below shows principal and interest by Series for each bond issuance that has a payment due in FY2018.

FY2018	Principal	Interest	Total
	\$4,460,000	\$4,677,955	\$9,137,955
Series 2009 Drainage Utility Revenue	\$1,340,000	\$1,471,986	\$2,811,986
Series 2011 Drainage Utility Revenue	\$2,345,000	\$2,547,694	\$4,892,694
Series 2016 Drainage Utility Revenue	\$775,000	\$658,275	\$1,433,275

*Debt Service Funds include the appropriation of Enterprise Fund related debt service payments. The funding source for these appropriations are transfers from the respective Enterprise Fund.

Solid Waste Debt Service

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Use of Money & Property	6,898	-	-	-
Transfer In	1,058,643	559,307	559,307	546,424
Revenue Totals	\$ 1,065,541	559,307	559,307	546,424
Debt Service Accts	569,471	559,307	559,307	546,424
Expenditure Totals	\$ 569,471	559,307	559,307	546,424

FUND PURPOSE AND GOALS

The Solid Waste debt is used to pay for street repairs, repairs, and upgrades to the City's Eastside landfill.

The chart below shows principal and interest by Series for each bond issuance that has a payment due in 2018.

FY2018	Principal	Interest	Total
	\$470,000	\$76,424	\$546,424
Series 2015 GP Refunding	\$470,000	\$76,424	\$546,424

*Debt Service Funds include the appropriation of Enterprise Fund related debt service payments. The funding source for these appropriations are transfers from the respective Enterprise Fund.

Municipal Parking Debt Service

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Use of Money & Property	17,935	-	-	-
Transfer In	46,042,798	4,040,410	4,040,410	4,054,100
Revenue Totals	\$ 46,060,733	4,040,410	4,040,410	4,054,100
Debt Service Accts	45,150,427	4,040,410	4,040,410	4,054,100
Expenditure Totals	\$ 45,150,427	4,040,410	4,040,410	4,054,100

FUND PURPOSE AND GOALS

The Municipal Parking debt is used to finance upgrades, repairs, and construction of City parking facilities.

The chart below shows principal and interest by Series for each bond issuance that has a payment due in 2018.

FY2018	Principal	Interest	Total
	\$2,430,000	\$1,624,100	\$4,054,100
Series 2009 WRMC Parking Rev CO	\$900,000	\$77,025	\$977,025
Series 2010A CO	\$215,000	\$22,300	\$237,300
Series 2016 GP Refunding	\$1,315,000	\$1,524,775	\$2,839,775

*Debt Service Funds include the appropriation of Enterprise Fund related debt service payments. The funding source for these appropriations are transfers from the respective Enterprise Fund.

Venue Debt Service

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Use of Fund Balance	-	-	-	11,326,273
Revenue Totals	\$ -	-	46,390,000	11,326,273
Transfer Out & Other	-	-	20,350,000	11,326,273
Expenditure Totals	\$ -	-	46,390,000	11,326,273

FUND PURPOSE AND GOALS

The Venue Debt Service Fund is used to provide funds for Dickies Arena and associated facilities that will add to the tourism attractions in the City of Fort Worth. The debt service fund services the City's portion of the debt associated with these facilities. The City portion of the debt for the venue project is \$226,880,000.

The chart below shows the principal and interest for each bond issuance that has a payment due in FY2018.

FY2018	Principal	Interest	Total
	\$330,000	\$10,996,273	\$11,326,273
2017A Special Tax Bonds	\$0	\$4,784,853	\$4,784,853
2017B Special Tax Bonds	\$330,000	\$6,211,420	\$6,541,420

All of the 2017A's and the majority of the 2017B's first two years of debt service payments are paid for with capitalized interest which is being held in the Venue Debt Service Fund.

*Debt Service Funds include the appropriation of Special Revenue Fund related debt service payments. The funding source for these appropriations are transfers from the respective Special Revenue Fund.

Water Prior Lien Debt Service

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Use of Money & Property	357,105	-	-	-
Transfer In	81,885,487	86,309,032	86,309,032	90,214,837
Use of Fund Balance	-	-	4,110,183	-
Revenue Totals	\$ 82,242,591	86,309,032	90,419,215	90,214,837
Debt Service Accts	77,263,316	86,309,032	86,309,032	90,214,837
Transfer Out & Other	-	-	4,110,183	-
Expenditure Totals	\$ 77,263,316	86,309,032	90,419,215	90,214,837

FUND PURPOSE AND GOALS

In addition to the outstanding general obligation debt, the City's Water & Sewer Enterprise System has outstanding debt service obligations for previously issued Water-related debt. Issues include Water and Sewer revenue bonds and loans from the Texas Water Development Board's State Revolving Loan Fund. The Water and Sewer Operating Fund collects fees for its services to support ongoing operation and its outstanding debt service obligations.

Water & Sewer revenue debt is used to fund projects which update, upgrade, or improve the City's current water and sewer system. It also includes long range development and planning of the systems.

The Water & Sewer Operating Fund transfers into the debt service fund for the subsequent budgeted principle and interest payments which are slightly higher in anticipation of projected debt service of the Series 2017B to be issued at the end of FY2017.

The chart following shows principal and interest by Series for each bond issuance that has a payment due in 2018.

FY2018	Principal	Interest	Total
	\$55,475,000	\$29,616,550	\$85,091,552
Series 2008 WSSR Ref Bond	\$2,875,000	\$55,775	\$2,930,775
Series 2009 WSSR DWSRF	\$815,000	\$0	\$815,000
Series 2010 WSSR Ref Bonds	\$12,035,000	\$858,350	\$12,893,350
Series 2010A WSSR DWSRF	\$1,860,000	\$571,881	\$2,431,881
Series 2010B WSSR CWSRF	\$1,295,000	\$428,485	\$1,723,485
Series 2010C WSSR Rev Bonds	\$1,975,000	\$1,431,712	\$3,406,712
Series 2011 W&SS Ref & Imp	\$8,195,000	\$5,276,625	\$13,471,625
Series 2012 W&SS Ref	\$2,545,000	\$994,750	\$3,539,750
Series 2014 W&SS Ref & Imp	\$5,800,000	\$5,950,550	\$11,750,550
Series 2015 W&SS Rev, TWDB	\$1,835,000	\$466,401	\$2,301,401
Series 2015A W&SS Rev, Ref and Imp	\$3,615,000	\$5,486,169	\$9,101,169
Series 2015B W&SS Rev, TWDB	\$815,000	\$161,916	\$976,916
Series 2016 W&SS Rev, Ref and Imp	\$3,630,000	\$3,111,750	\$6,741,750
Series 2017 W&SS Rev	\$475,000	\$186,663	\$661,663
Series 2017A W&SS Rev, Ref and Imp	\$7,710,000	\$4,635,525	\$12,345,525

*Debt Service Funds include the appropriation of Enterprise Fund related debt service payments. The funding source for these appropriations are transfers from the respective Enterprise Fund.

Water Sub Lien Debt Service

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Use of Money & Property	9,272	-	-	-
Transfer In	44,742,407	5,957,616	5,957,616	5,569,347
Revenue Totals	\$ 44,751,678	5,957,616	5,957,616	5,569,347
Debt Service Accts	43,965,084	5,957,616	5,957,616	5,569,347
Expenditure Totals	\$ 43,965,084	5,957,616	5,957,616	5,569,347

FUND PURPOSE AND GOALS

In addition to the outstanding general obligation debt, State revolving loan debt is used to fund projects which update, upgrade, or improve the City's current water and sewer system. It also includes long range development and planning of the systems. This debt works in conjunction with the City's water and sewer debt. They are subordinate liens to the primary water and sewer system debt.

The chart below shows principal and interest by Series for each bond issuance that has a payment due in 2017.

FY2018	Principal	Interest	Total
	\$4,315,000	\$1,254,346	\$5,569,347
Series 2007A WSS SRLF	\$1,740,000	\$448,585	\$2,188,585
Series 2007B WSS SRLF	\$2,575,000	\$805,761	\$3,380,761

*Debt Service Funds include the appropriation of Enterprise Fund related debt service payments. The funding source for these appropriations are transfers from the respective Enterprise Fund.

Crime Control & Prevention District

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Sales Tax	64,973,820	67,394,786	67,394,786	73,729,000
Intergovernmental	5,110,653	5,019,634	5,019,634	5,330,459
Use of Money & Property	210,774	94,013	94,013	189,305
Other	341,993	60,794	60,794	217,238
Transfer In	131,795	144,918	144,918	144,918
Use of Fund Balance	-	2,170,106	2,170,106	0
Revenue Totals	\$ 70,769,035	74,884,251	74,884,251	79,610,920
Salaries & Benefits	32,031,154	39,466,996	39,466,996	38,693,679
General Operating & Maintenance	18,852,685	19,506,743	19,506,743	18,895,531
Debt Service Accts	122,699	-	-	-
Transfer Out & Other	39,366,550	15,910,512	15,910,512	22,021,710
Expenditure Totals	\$ 90,373,087	74,884,251	74,884,251	79,610,920
Number of FTE's	226.00	281.50	-	283.50
Number of AP's	-	284.00	-	286.00

FUND PURPOSE AND GOALS

In the late 1980s, Fort Worth experienced double-digit increases in crime and had one of the highest crime rates in the United States. In 1995, the citizens of Fort Worth voted to establish a Crime Control and Prevention District (CCPD), supported by a ½ cent sales tax for a five-year period, with the mission to enhance the Fort Worth Police Department's ability to provide quality service and to work in partnership with the community to reduce crime and to create a safe environment for all. The District has since been renewed by voters in 2000, 2005, 2009, and 2014 for subsequent five-year periods.

Revenue from the ½ cent sales tax provides the necessary resources to effectively implement crime reduction strategies pertaining to the following funding categories: enhanced enforcement; neighborhood crime prevention; partners with a

shared mission; recruitment and training; and, equipment, technology, and infrastructure. These strategies include deploying officers to respond to emerging crime trends, supporting citizen participation and crime prevention programs, replacing vehicles and equipment critical to crime control, increasing security at schools, and providing an adequate number of officers throughout Fort Worth's neighborhoods.

The Fund is administered by the Fort Worth Police Department and is managed by a nine-member Board of Directors that establishes the annual budget and policies, oversees expenditures, and evaluates programs funded by the district. Each year, the Board adopts a budget which is then submitted to the City Council. The Council approves or rejects the budget as submitted by the CCPD Board.

Crime Control & Prevention District

The CCPD maintains a comprehensive set of Financial Management Policy Statements that are administered by City staff on behalf of the Crime Control and Prevention District. The aim of these policies is to ensure that financial resources are available to meet the present and future needs through effective program planning for CCPD revenue.

CCPD Goals:

- 1) Manage the budget based on funding priorities.
- 2) Continue to provide opportunities for citizens to learn about CCPD.
- 3) Support efforts to reduce violent crime and gang-related activities through enhanced enforcement activities and crime prevention programs.
- 4) Support efforts to increase safety of residents and decrease crime throughout Fort Worth neighborhoods.
- 5) Support efforts to increase safety of youth and reduce juvenile crime through crime prevention and intervention programs.
- 6) Support efforts to enhance crime fighting and prevention tools and efforts through diverse recruitment, training, and retention of high quality officers; technology and equipment; and capital improvements.

CCPD – Police

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Sales Tax	64,973,820	67,394,786	67,394,786	73,729,000
Intergovernmental	5,110,653	5,019,634	5,019,634	5,330,459
Use of Money & Property	210,774	94,013	94,013	189,305
Other	341,993	60,794	60,794	217,238
Transfer In	131,795	144,918	144,918	144,918
Use of Fund Balance	-	2,170,106	2,170,106	0
Revenue Totals	\$ 70,769,035	74,884,251	74,884,251	79,610,920
Salaries & Benefits	32,031,154	39,466,996	39,466,996	38,693,679
General Operating & Maintenance	18,852,685	19,506,743	19,506,743	18,895,531
Debt Service Accts	122,699	-	-	-
Transfer Out & Other	39,366,550	15,910,512	15,910,512	22,021,710
Expenditure Totals	\$ 90,373,087	74,884,251	74,884,251	79,610,920
Number of FTE's	226.00	281.50	-	283.50
Number of AP's	-	284.00	-	286.00

FUND PURPOSE AND GOALS

In 1995, the citizens of Fort Worth voted to establish a Crime Control and Prevention District (CCPD), supported by a ½ cent sales tax for a five-year period, with the mission to enhance the Fort Worth Police Department's ability to provide quality service and to work in partnership with the community to reduce crime and to create a safe environment for all. The District has since been renewed by voters in 2000, 2005, 2009, and 2014 for subsequent five-year periods.

MAJOR ACCOMPLISHMENTS

The Fort Worth Police Department remains one of the largest "Community Policing" agencies in the United States. The Code Blue program, Citizens on Patrol, has been assisting with crime suppression strategies for more than 25 years. With their

support, the City has seen a 43% decrease in crime rate in the last 15 years. However, with an aging program, many members can no longer effectively patrol their communities. The Police Department has appointed a "Director of Volunteer Programs" to increase volunteerism for this program and many others that make Fort Worth one of the safest major cities in the United States. Neighborhood Patrol Officers (NPO) work hand-in-hand with Citizens on Patrol, and serve to further the department's Community Policing philosophy. Each police beat is assigned a NPO, which attend neighborhood association meetings, business owner meetings, and stay up-to-date on crime offenses in their beat.

FY18 DISCUSSION

The recommended budget increased by \$195,797 and two civil service authorized positions for

CCPD – Police

additional School Resource Officers at Northwest ISD.

The recommended budget decreased by (\$2,800,000) in helicopter funding.

The recommended budget increased by \$2,437,800 in facility requirement funding.

The recommended budget increased by \$2,146,566 in funding for high-mileage vehicle replacement to maintain the fleet.

The recommended budget decreased by (\$1,631,580) for a reduced schedule of training classes.

The recommended budget increased by \$1,260,770 in funding for mobile data computers.

Significant changes to the recommended revenue budget include increased revenue from sales tax collection.

The recommended budget transfers \$2.3 million to the General Fund to offset overage positions associated with Police recruits. Reductions to the recruit trainee program offset this transfer.

CCPD – Park & Recreation

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Revenue Totals	\$ -	-	-	-
Salaries & Benefits	880,193	713,798	713,798	757,124
General Operating & Maintenance	332,326	340,968	340,968	345,034
Expenditure Totals	\$ 1,212,519	1,054,766	1,054,766	1,102,158
Number of FTE's	N/A	N/A	N/A	N/A
Number of AP's	N/A	N/A	N/A	N/A

FUND PURPOSE AND GOALS

In 1995, the citizens of Fort Worth voted to establish a Crime Control and Prevention District (CCPD), supported by a ½ cent sales tax for a five-year period, with the mission to enhance the Fort Worth Police Department's ability to provide quality service and to work in partnership with the community to reduce crime and to create a safe environment for all. The District has since been renewed by voters in 2000, 2005, 2009, and 2014 for subsequent five-year periods.

The Parks Community Policing and Gang Graffiti Abatement programs are integral parts of crime control and prevention. There are two authorized positions; three Senior Maintenance Workers, Administrative Technician, Assistant Field Operations Supervisor, and Program Coordinator.

The Parks Community Policing program provides a safe environment for the public and staff by having an officer present at specific sites and events. In addition, private security is provided at the Fort Worth Botanic Garden and Diamond Hill Community Center. The Gang Graffiti Abatement Program provides assistance to remove graffiti from tagged or vandalized properties.

The FW@6 Late Night Program is offered at the Sycamore Community Center. The program creates a safe haven for “at-risk” youth living in high-crime areas of the city. The program goal is to decrease youth participation in crime and gangs through enrichment and recreational activities designed to reduce crime, stimulate self-determination and increase community pride. This program is also offered at four sites within the Neighborhood Services Department. There are two authorized positions; Recreation Programmer and Senior Recreation Programmer.

FY18 DISCUSSION

The Department's FY2018 budget is \$1,102,158 which is an increase of \$47,392 over the FY2017 Adopted Budget.

The recommended budget increases by \$43,326 for salaries and benefits.

The recommended budget increases by \$4,066 for general operating and maintenance.

CCPD – Neighborhood Services

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Revenue Totals	\$ -	-	-	-
Salaries & Benefits	291,241	756,410	756,410	714,708
General Operating & Maintenance	10,935	31,760	31,760	29,826
Expenditure Totals	\$ 302,176	788,170	788,170	744,534
Number of FTE's	N/A	N/A	N/A	N/A
Number of AP's	N/A	N/A	N/A	N/A

FUND PURPOSE AND GOALS

In 1995, the citizens of Fort Worth voted to establish a Crime Control and Prevention District (CCPD), supported by a ½ cent sales tax for a five-year period, with the mission to enhance the Fort Worth Police Department's ability to provide quality service and to work in partnership with the community to reduce crime and to create a safe environment for all. The District has since been renewed by voters in 2000, 2005, 2009, and 2014 for subsequent five-year periods.

The Neighborhood Services Department (NSD) utilizes a portion of the fund to stimulate community center activity, providing safe and welcoming environments for Fort Worth residents, especially after-hours.

MAJOR ACCOMPLISHMENTS

Throughout the year, NSD has operated a number of programs to enrich the lives of Fort Worth's children. To name a few, the CCPD fund has helped the Pretty Blessed Girls character development and mentoring program, Young Artists Mentoring at the Jubilee Theater, and Basketball Sports Skills & Conditioning Camps.

NSD has also offered diverse adult outreach opportunities to form community bonds such as the Police Athletic League, with which it is a proud collaborator, and classes that instill valuable skills such as photography or software mastery.

FY18 DISCUSSION

The FY18 recommended budget of \$744,534 is a decrease of (\$43,636) from the FY17 adopted budget of \$788,170. Heavy vacancy rates have persisted at many of the community centers, and budgeted salaries and benefits have subsequently been reduced by (\$41,702), accompanied by minor decreases to expenditures on supplies and outside services.

Culture & Tourism

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Property Tax	-	-	-	-
License & Permits	21,250	20,000	20,000	20,000
Charge for Service	3,640,640	3,368,400	3,416,879	3,445,708
Use of Money & Property	6,628,667	6,246,505	6,246,505	7,032,372
Other	1,873,186	1,943,500	1,976,000	1,873,000
Transfer In	1,219,354	1,203,767	1,203,767	5,013,602
Revenue Totals	\$ 33,893,045	34,246,893	34,327,872	40,024,650
Salaries & Benefits	8,950,830	9,087,293	9,087,293	10,224,645
General Operating & Maintenance	20,361,563	21,561,711	21,642,690	25,087,524
Debt Service Accts	1,212,615	1,203,767	1,203,767	(0)
Transfer Out & Other	10,319,212	2,394,122	2,394,122	4,712,481
Expenditure Totals	\$ 40,844,221	34,246,893	34,327,872	40,024,650
Number of FTE's	133.00	133.00	-	137.00
Number of AP's	-	133.00	-	137.00

FUND PURPOSE AND GOALS

The Culture and Tourism Fund is a special revenue fund of the City of Fort Worth, established in 1989 to provide funding to enhance tourism and promote, develop, and maintain cultural activities in Fort Worth.

Culture and Tourism is supported by three primary revenue sources: the hotel/motel occupancy tax, the Dallas/Fort Worth revenue sharing and the revenues generated by the Fort Worth Convention Center and the Will Rogers Memorial Center.

In FY1998, the City acquired the Fort Worth Convention Center, expanding the Public Events Department facilities beyond the Will Rogers Memorial Center. Funding has been allocated in the Culture and Tourism Fund for the Public Events Department's operations as well as the debt service for the Fort Worth Convention Center, Will Rogers Memorial Center and the new Dickie's Arena.

The fund also provides funding for the operations of the Fort Worth Convention and Visitor's Bureau and the HERD.

In FY2010, the entire Public Events department was moved from the General Fund to the Culture and Tourism Fund. This was done to more closely align the Department's revenues and expenditures, particularly with regard to the impact its activities have on the hotel occupancy tax.

The HOT captures revenues collected from hotels, motels, and bed and breakfasts, as well as condominiums, apartments and houses rented for less than 30 consecutive days. The current HOT rate of 15% levied on every room night charge is split 7% for the City, 6% for the State and the remaining 2% for debt service for the Fort Worth Convention Center, Will Rogers Memorial Center and the new Dickie's Arena.

Culture & Tourism

MAJOR ACCOMPLISHMENTS

Providing an outstanding customer experience is Public Events #1 goal. The client satisfaction scores is a key performance indicator. Through the end of the 2nd quarter 87% of the scores indicate Excellent or better and 95% scored Satisfactory or better.

The events held at the facilities bring visitors from all over to Fort Worth. Through the end of April 2017, total attendance between both facilities is 1,249,503. The Fort Worth Stock Show and Rodeo attendance reached 1,219,300 this year.

Some of the signature events held this year at the Fort Worth Convention Center include, Major League Gaming, Call of Duty World Global Finals, Pink Impact Woman's Conference, American Helicopter Society and A-Kon. Signature events held at the Will Rogers Memorial Center include; National Cutting Horse Association World Championship Futurity, National Reined Cow Horse Association Celebration of Champions and The Patriot. The major Horse shows create millions of dollars of economic impact in the City of Fort Worth.

Capital infrastructure improvements have been a major goal of the department over the last fiscal year. In FY2017 the Convention Center completed installing a Motorized Partition wall in the Exhibit hall, the facility assessment was completed as well as roof issues identified. Monitors were upgraded and a security program was implemented. Security is a #1 priority for the employees and visitors. Through Homeland Security grants, security cameras will be increased.

The new Dickie's Arena held a ground breaking ceremony and the garage is anticipated to be completed in this fiscal year. The WRMC facility assessment is ongoing, as well as barn lighting

being addressed and new video boards in the Justin Arena.

FY18 DISCUSSION

The main operating fund adopted budget is 5% higher than FY2017 mainly due to increased revenue from Hotel Occupancy tax and events at the facilities. Sales staff, in conjunction with the efforts of the CVB, has continued to seek events that fit our facilities and increase revenue.

In line with those increases, employee salary and benefits increased 10% over last budget year and contractual obligations increased 2%. Internal service fund allocations for ITS increased, as well as an increase in the operating fund's contribution to the new Dickie's Arena by 40%. The operating funds contribution to the Dickie's Arena increased from \$1.8 million to \$3 million.

The recommended budget increases by a total of 4.00 authorized positions with the approval of an improvement package that converts contractual security for the Convention Center to full time security positions. In FY2017 the department implemented a security program using private security companies.

After evaluation of the results, it was concluded that it would be in the best interest of the department to bring the staff in house for consistency and control. The increase in value of the package is \$25,000 from the approved FY2017 package.

The Ballroom lighting as well as new handrails for the arena, are the projects on pace for FY2018 at the Convention Center. Will Rogers Memorial Center plans to repave the East Coliseum parking lot and replace the asphalt in the equestrian stalls. Cowtown Coliseum will get a new HVAC system and fire alarm replacements in FY2018.

Culture and Tourism 2% HOT

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Property Tax	-	-	-	-
Revenue Totals	\$ 5,891,733	6,118,492	6,118,492	6,454,276
Transfer Out & Other	5,891,733	6,118,492	6,118,492	6,454,276
Expenditure Totals	\$ 5,891,733	6,118,492	6,118,492	6,454,276
Number of FTE's	N/A	N/A	N/A	N/A
Number of AP's	N/A	N/A	N/A	N/A

FUND PURPOSE AND GOALS

The Culture and Tourism Fund promotes increased economic activity through visitor spending generated by events held at the Fort Worth Convention Center (FWCC) and Will Rogers Memorial Center (WRMC).

On November 18, 1997, the City Council increased the Hotel Occupancy Tax Rate to 9% of which 2% tax collected is to be used only for the construction of an expansion of an existing convention center facility or pledging payment of revenue or revenue refunding bonds issued in accordance with state law for the construction of the expansion.

This fund was created in FY2016 to segregate the 2% portion of the hotel/motel occupancy tax dedicated to the debt of the facilities and expansion, plus improvements associated with the Fort Worth Convention Center and the Will Rogers Memorial Center from the other revenue sources of the Culture & Tourism Fund, to more accurately track the uses of the different revenue sources and restrictions.

MAJOR ACCOMPLISHMENTS

This fund is restricted to paying the debt associated with facility improvements.

FY18 DISCUSSION

The recommended budget increases by a 5.5% due to the Hotel Occupancy Tax projected to perform better in the upcoming fiscal year. The increased revenue will result in a greater ability to fund new or existing debt and/or an increased contribution to capital enhancements. Such as the Convention Center expansion phase.

Culture and Tourism DFW Revenue Share

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Other	5,815,339	5,500,000	5,500,000	5,900,000
Revenue Totals	\$ 5,815,339	5,500,000	5,500,000	5,900,000
Transfer Out & Other	5,500,000	5,500,000	5,500,000	5,900,000
Expenditure Totals	\$ 5,500,000	5,500,000	5,500,000	5,900,000
Number of FTE's	N/A	N/A	N/A	N/A
Number of AP's	N/A	N/A	N/A	N/A

FUND PURPOSE AND GOALS

The Culture and Tourism Fund promotes increased economic activity through visitor spending generated by events held at the Fort Worth Convention Center (FWCC) and the Will Rogers Memorial Center (WRMC).

In 1998, the City of Fort Worth entered into an agreement with the Cities of Euless and Dallas to provide for the sharing of Rental Car taxes generated at DFW International Airport. There are additional agreements with cities where incremental tax revenues generated by economic development projects within the geographical boundaries of the DFW Airport are remitted to the City of Fort Worth.

In 2009, the City Council amended the financial management policy statements providing that the revenues from Dallas/Fort Worth Revenue Sharing be dedicated to facility improvements at the Fort Worth Convention Center, Will Rogers Memorial Center and the new Dickie's Arena.

This fund was established in FY2016 to segregate the revenues of the DFW revenue sharing from the other revenue sources in the Culture and Tourism

Fund. Revenues received in this fund remain dedicated to the debt and improvements associated with the Fort Worth Convention Center, the Will Rogers Memorial Center and the new Dickie's Arena. With the addition of the new Dickie's Arena, the debt associated will take precedence for this revenue source.

MAJOR ACCOMPLISHMENTS

This fund is restricted to paying any debt not covered by the 2% HOT fund and then capital improvements at both facilities. In the last fiscal year the revenue has increased.

FY18 DISCUSSION

The recommended budget increases by 7% due to increased revenue at the DFW Airport car rental program. The fund continues to outperform budgeted projections.

Culture & Tourism Project Finance Zone

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Intergovernmental	3,115,002	-	-	2,598,779
Use of Fund Balance	-	-	-	315,843
Revenue Totals	\$ 3,115,002	-	-	2,914,622
General Operating & Maintenance	-	-	-	2,250,000
Transfer Out & Other	-	-	-	664,622
Expenditure Totals	\$ -	-	-	2,914,622
Number of FTE's	N/A	N/A	N/A	N/A
Number of AP's	N/A	N/A	N/A	N/A

FUND PURPOSE AND GOAL

The Culture and Tourism Fund promotes increased economic activity through visitor spending generated by events held at the Fort Worth Convention Center (FWCC) and the Will Rogers Memorial Center (WRMC).

This fund was established in FY2016 to segregate the revenues of the Project Finance Zone from the other revenue sources in the Culture and Tourism Fund. The PFZ #1 was designated by Ordinance in 2013. The ordinance dedicates the increment from the growth in the 6% State Hotel Occupancy Tax, state sales tax and state mixed beverage tax to pay bonds or other obligations to qualified projects. The State portion is separate from the City's 9% of the HOT. The two (2) qualified projects are the Fort Worth Convention Center expansion and the new Dickies Arena on the campus of the Will Rogers Memorial Complex. The base year is 2013. Funds that are collected at hotels in the 3 mile radius surrounding the project by the State Comptroller's office is deposited in this fund.

FY18 DISCUSSION

Revenues in this fund will be used to reimburse the Water Fund expenses related to the Dickies Arena and third party vendor fees incurred; as well as to pay Arena debt.

Environmental Protection

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Charge for Service	4,377,384	4,728,664	4,355,615	3,755,648
Use of Money & Property	52,532	71,500	71,500	58,905
Other	29,847	13,000	13,000	19,325
Transfer In	378,499	-	373,049	0
Use of Fund Balance	-	2,550,346	2,550,346	-
Revenue Totals	\$ 4,838,262	7,363,510	7,363,510	3,833,878
Salaries & Benefits	1,860,916	2,185,916	2,185,916	1,933,898
General Operating & Maintenance	1,496,780	2,183,118	1,735,558	1,366,848
Debt Service Accts	2,508	2,476	2,476	-
Transfer Out & Other	4,090,866	2,992,000	3,439,560	533,132
Expenditure Totals	\$ 7,451,071	7,363,510	7,363,510	3,833,878
Number of FTE's	24.30	25.50	-	28.50
Number of AP's	-	25.00	-	28.00

FUND PURPOSE AND GOALS

The Environmental Protection Fund is used to ensure that the City is in compliance, or developing means to achieve compliance, with its Texas Pollutant Discharge Elimination System (TPDES) Stormwater permits, as well as other state and federal environmental regulations. The Fund supports the following sections: Compliance, Administration, Stormwater Monitoring, Stormwater Inspection, Air Quality and Public Education.

The Compliance Section performs the tasks required to keep the City's facilities and operations in compliance with state and federal environmental regulations. The Regulatory/Administrative Section is responsible for the interpretation of all federal and state environmental regulations, and administrative/fiscal support. Stormwater Inspection performs review of construction/industrial permit applications, plans, and sites. The Stormwater Monitoring Section

performs citywide sample collection and analysis regarding the quality of stormwater and responds to spills that could adversely affect the stormwater system.

The Environmental Management Division Air Quality program is responsible for tracking, monitoring and enforcing the City's Texas Pollutant Discharge Elimination System permit. Inspectors work with the regulated community including the City and its' contractors on permit compliance requirements. Notices of Violation along with citations are issued by the Environmental Services – Stormwater staff.

In FY18, operation and management of the Environmental Collection Center (ECC) transfers from the Environmental Management Fund to the Solid Waste Fund.

Environmental Protection

FY18 DISCUSSION

The adopted budget increases by \$59,853 and one authorized position to fund an approved improvement package to add an Account Technician responsible for ensuring accuracy of billing and collection of the Environmental Protection Fee. This improvement is completely offset by the revenue recovered through the efforts of the added position.

The adopted budget decreases by (\$1,085,780) and five authorized positions due to the transfer of the Environmental Collection Center from the Environmental Fund to the Solid Waste Fund.

The recommended budget includes the recognition of 7 A.P / 7 FTE previously managed as grant employees not reflected in the departments position count. This change has no budgetary impact but more transparently reflects the size of the workforce.

Park & Recreation Community Tree Planting

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Charge for Service	57,024	40,000	40,000	-
Use of Money & Property	2,364	-	-	-
Transfer In	-	101,778	101,778	400,000
Use of Fund Balance	-	241,650	241,650	-
Revenue Totals	\$ 59,388	383,428	383,428	400,000
Salaries & Benefits	329,705	283,663	283,663	270,871
General Operating & Maintenance	77,961	99,765	99,765	129,129
Expenditure Totals	\$ 407,666	383,428	383,428	400,000
Number of FTE's	N/A	N/A	N/A	N/A
Number of AP's	N/A	N/A	N/A	N/A

FUND PURPOSE AND GOALS

The Community Tree Planting Program under the direction of the Park and Recreation Department provides a variety of trees on public property that are of exceptional quality, drought resistant, well adapted to the urban environment and of superior health and form. Trees are grown and transplanted from the City's Tree Farm to City facilities, parks, golf courses, parkways, medians and capital improvement projects. In addition trees are provided to residents to be planted on City rights-of-way.

Benefits of the program include the beautification of the City, improved air quality, reduction of storm water runoff, and a reduction in energy consumption.

The Program also provides education and training for the Citizen Forester Program and trains volunteers for tree planting, data collection and on-going care and maintenance of the City's tree farm.

MAJOR ACCOMPLISHMENTS

Achieving our 38th consecutive Tree City USA Award in 2017, the City of Fort Worth holds the title of the oldest and longest running Tree City USA in the State of Texas. Fort Worth also received its 17th consecutive Tree City USA Growth Award.

In 2017, the Program provided 1398 trees and 100% were of B grade or higher. Grade A trees are those suitable for planting anywhere and are required for street tree planting. They meet all the American Nursery Standards for Shade Trees and the City Standards for Street Trees. Grade B trees are suitable for planting in parks or low use areas with minimum targets.

The program also provides and plants mitigation trees for CIP projects, City facilities, PIDs and TIFs. In 2017 trees provided to City projects or replacements included Rock Springs Garden, E Altamesa median, Fort Worth Convention Center Plaza, Throckmorton St Omni Hotel, Gateway Trailhead, Rockwood Golf Course, Mistletoe Heights-Rosedale, and Burton Hill Trinity Trail

Park & Recreation Community Tree Planting

which resulted in a savings of \$14,210 to CIP Projects.

FY18 DISCUSSION

The FY2018 recommended budget includes \$400,000 for funding of the Community Tree Planting Program. In FY2009, funding for the Program was removed from the General Fund and initially funded by a combination of Tree Fund fees, Park Gas Royalty Revenue and a five year commitment from Chesapeake Energy Corporation. Beginning in FY2014, the Program was funded solely by mitigation fees collected through the City's Tree Ordinance. The Tree Fund is an inconsistent revenue stream and can no longer fund the Program.

For FY2018, distribution of income from the Park System Endowment Gas Lease Fund in the amount of \$400,000 will fund five positions, materials and supplies.

Municipal Golf

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Charge for Service	3,182,748	4,660,573	4,660,573	4,602,391
Use of Money & Property	3,990	-	-	-
Other	18,356	10,000	10,000	10,000
Transfer In	850,000	615,000	615,000	615,000
Revenue Totals	\$ 4,055,094	5,285,573	5,285,573	5,227,391
Salaries & Benefits	2,266,366	2,773,342	2,773,342	2,776,090
General Operating & Maintenance	1,814,682	2,391,990	2,498,990	2,358,019
Debt Service Accts	365	-	-	-
Transfer Out & Other	73,512	120,241	13,241	93,282
Expenditure Totals	\$ 4,154,926	5,285,573	5,285,573	5,227,391
Number of FTE's	38.00	42.50	-	58.93
Number of AP's	-	44.00	-	92.00

FUND PURPOSE AND GOALS

The City of Fort Worth Municipal Golf Fund, managed by the Golf Division of the Park and Recreation Department, provides enjoyable, safe and comprehensive golf programs through four municipally-owned golf courses: Pecan Valley, Meadowbrook, Rockwood and Sycamore Creek.

Pecan Valley Golf Course is a 36-hole facility located in the southwest part of the City with a fully-equipped pro shop, snack shop and driving range.

Meadowbrook Golf Course is an 18-hole facility located in the east side of the City. It has a fully-equipped pro shop and features a full snack bar and grill service.

Rockwood Golf Course is an 18-hole facility with a driving range and six-hole practice course, nine-hole Foot Golf course operating in partnership with the First Tee of Fort Worth, and also has pro and snack shops. The 18-hole course has received an

extensive renovation and reopened in late 2016. It is located in the near northwest part of the city.

The Sycamore Creek Golf Course is a unique nine-hole course with dual tee-boxes, allowing the golfer to play an 18-hole round as well as a nine-hole Foot Golf course. The clubhouse also features a fully-equipped pro shop and is located in the near southeast part of the city.

Municipal Golf Fund expenditures are financed primarily from charges for service, classified as taxable and non-taxable revenue, in the form of green fees, cart rentals, and other fees at all golf courses. In August 2014, the City Council approved a resolution providing an annual subsidy to the Municipal Golf Fund beginning in FY2015. In July 2015 the Municipal Golf Fund was changed from an Enterprise Fund to a Special Revenue Fund.

MAJOR ACCOMPLISHMENTS

The Rockwood Golf Course reopened in June 2017 after a 20-month renovation process. Originally

Municipal Golf

built in 1938, the 18-hole layout on the City's North Side has undergone a \$4.4 million renovation that includes new drainage and irrigation systems, cart trails, greens, tees, fairways and sand bunkers.

Also in FY2017, a new water pump station for the 36-hole Pecan Valley Golf Course replaced the 1963 version that was intended to service the original 18 holes. This \$660,000 capital project was funded by gas well revenues.

FY18 DISCUSSION

The FY2018 recommended budget of \$5,227,391 is an decrease of \$58,182 over the FY2017 adopted budget.

The recommended budget decreases by (\$58,182) primarily due to a change in contribution to fund balance.

The recommended budget includes the recognition of 48 A.P / 16.43 FTE previously managed as temporary employees not reflected in the departments position count. This change has no budgetary impact but more transparently reflects the size of the workforce.

Red Light Enforcement

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Charge for Service	3,675	3,000	3,000	2,000
Fines & Forfeitures	8,926,656	7,913,088	7,913,088	8,873,770
Use of Money & Property	36,045	-	-	-
Other	1,457,097	1,412,608	1,412,608	1,586,319
Revenue Totals	\$ 10,423,474	9,328,696	9,328,696	10,462,089
Salaries & Benefits	1,637,061	283,326	283,326	242,331
General Operating & Maintenance	8,017,815	5,711,610	5,663,250	6,090,722
Debt Service Accts	2,394	4,728	2,364	-
Transfer Out & Other	146,253	3,331,396	3,379,756	4,129,036
Expenditure Totals	\$ 9,803,523	9,331,060	9,328,696	10,462,089
Number of FTE's	30.00	4.00	-	3.00
Number of AP's	-	4.00	-	3.00

FUND PURPOSE AND GOALS

The City initiated the Red-light Enforcement Program on January 1, 2008. The goal of the program is to improve public safety by changing driver behavior related to red-light running using a combination of enforcement and traffic signal improvements.

At the inception of the Red-light Enforcement Program, program operations were included in the Transportation and Public Works (TPW) Department as part of the General Fund. In FY11, the Red-light Enforcement Program was established as a separate Special Revenue Fund, but remained under the direction of TPW. Revenues from violation fees are used to cover the program's cost with a State law requiring the City to submit half of the violation fee revenue after subtracting program expenses to the State of Texas Trauma Fund. The remaining revenue is restricted for citywide traffic safety programs that include the installation and maintenance of traffic signs, pavement markings, and traffic signals and school safety.

FY18 DISCUSSION

For FY2018, one Authorized Position, an Administrative Technician, is transferred from the Red Light Fund to the TPW Department (General Fund).

The FY18 recommended budget of \$10,462,089 is an increase of \$1,131,029 from the FY17 adopted budget.

The recommended budget includes a transfer out of \$3,861,447 to the General Fund for operational expenses of two TPW traffic centers transferred from Red Light Fund in FY17.

The recommended budget decreases by (\$40,995) for salaries and benefits.

The recommended budget increases by \$533,904 for outside purchased services, primarily to include payments to the state government for program sponsorship.

Red Light Enforcement

The recommended budget decreases by (\$26,530) for Professional & Technical Services including administration costs and other allocations.

Botanic Garden

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Charge for Service	-	-	-	1,685,062
Use of Money & Property	-	-	-	663,904
Other	-	-	-	206,365
Transfer In	-	-	2,864,533	3,045,821
Revenue Totals	\$ -	-	2,864,533	5,601,152
Salaries & Benefits	-	-	1,764,293	3,630,416
General Operating & Maintenance	-	-	1,017,275	1,793,889
Transfer Out & Other	-	-	82,965	176,847
Expenditure Totals	\$ -	-	2,864,533	5,601,152
Number of FTE's	N/A	N/A	-	60.94
Number of AP's	-	N/A	-	65.00

FUND PURPOSE AND GOALS

The Fort Worth Botanic Garden (FWBG), founded in 1933, is the oldest botanic garden in Texas and encompasses 110 acres in Fort Worth's renowned cultural district. The FWBG includes 22 gardens, a tropical conservatory, specialty collections, including its nationally recognized begonia collection, education programs, cultural programs, festivals and activities. The FWBG is managed and operated by the City of Fort Worth (CFW), Park and Recreation Department.

The FWBG's overall responsibilities include maintaining the gardens and its properties, facilitating visitors, maintaining capital infrastructures, preserving art and culture, collaborating with support and special interest groups, coordinating events and activities in the garden, and managing staff and operational expenses as well as repairs and maintenance of equipment. The FWBG also receives and reports revenue generated through various sources.

The FWBG's revenue sources include but are not limited to the following:

Admissions – Conservatory and Japanese Garden
Rentals – Japanese Garden, Garden Center, Botanic Garden areas

Retail – Photography, Treasure Tree Gift Shop, etc.
Funds coming from the Botanical Research Institute of Texas and Fuller Foundation for contract maintenance services and operational support.

MAJOR ACCOMPLISHMENTS

The FWBG Strategic Plan Phase I Implementation was approved (M&C G-18978) on March 28, 2017 that includes the following:

- Authorize special revenue fund for all operating revenues and expenses
- Assignment of Fort Worth Botanical Society (FWBS) employees to CFW employees (10.0 authorized positions)
- Establish new CFW positions (3.5 authorized positions)
- Authorize amended and restated contracts with FWBS and Fort Worth Garden Club (FWGC)

Botanic Garden

- Purchase Agreements for the Treasure Tree Gift Shop
- Accept current inventory from FWBS
- Approve annual budget for gift shop merchandise
- Authorize vendor contracts

plus subsidies of \$3,002,533 from the General Fund, and a \$43,288 transfer from the Water Department.

The FTBG also received the Trip Advisor 2017 Certificate of Excellence Award and the Trip Advisor 2017 Expert's Choice Award.

FY18 DISCUSSION

The recommended budget realigns the Botanic Garden into a Special Revenue Fund that combines positions that were previously divided between the General Fund and a Special Purpose Fund. While similar to the previous financial structure, this new methodology allows for consolidation of all fiscal resources available to the Botanic Garden.

In addition, three positions are being eliminated to contract for education and volunteer services with the Botanical Research Institute of Texas. The resulting Fund includes 63 authorized positions (58.44 FTE's), including 4 new CFW authorized positions (3.5 FTE's) supported by related program income (one electrician and 3 positions related to custodial support and customer service). The remainder of the positions were transferred in from other funds or associated with temporary conversions.

The total FY2018 recommended budget for the Botanic Garden is \$5,601,152. This is a balanced budget which reflects \$2,555,331 in estimated revenues from Botanic Garden patrons in FY2018

Venue Operating Fund

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Transfer In	-	-	308,110,000	-
Revenue Totals	\$ -	-	308,110,000	-
Transfer Out & Other	-	-	308,110,000	-
Expenditure Totals	\$ -	-	308,110,000	-
Number of FTE's	N/A	N/A	N/A	N/A
Number of AP's	N/A	N/A	N/A	N/A

FUND PURPOSE AND GOALS

The Venue Project Fund (20106) was created in FY2017 to segregate revenue from Venue Tax deposits and proceeds from debt sales associated with venue project per State law, local government code (LGC) 334. Transfers to the capital projects fund and debt service will be made.

MAJOR ACCOMPLISHMENTS

In FY2017, the City of Fort Worth issued both taxable and non-taxable debt to help fund Dickies Arena and two major Will Rogers Memorial Center projects. Proceeds from the sale (approximately \$226,000,000) will be receipted into the fund before being transferred out to the Arena Debt Service Fund.

FY18 DISCUSSION

There will be minimal activity in the fund in FY2018.

Treasury Asset Forfeiture

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Intergovernmental	225,193	-	-	-
Use of Money & Property	14,501	-	-	-
Use of Fund Balance	-	1,724,147	1,724,147	-
Revenue Totals	\$ 239,693	1,724,147	1,724,147	-
Transfer Out & Other	875,899	750,000	750,000	-
Expenditure Totals	\$ 875,899	750,000	750,000	-
Number of FTE's	0.00	0.00	-	0.00
Number of AP's		0.00	-	0.00

FUND PURPOSE AND GOALS

The City of Fort Worth Police Department receives funds from the sale of assets seized in certain law enforcement activities in which the department has assisted federal and state law enforcement agencies. The process of liquidating and distributing seized assets is commonly called "asset forfeiture." The federal asset forfeiture program is authorized by the Comprehensive Crime Control Act of 1984, while the State asset forfeiture program is authorized by Chapter 59 of the Texas Code of Criminal Procedure.

The main goals of the federal and state asset forfeiture programs are to deprive criminals of property used in or acquired through illegal activities, to encourage joint operations among law enforcement agencies at various levels of government and to strengthen law enforcement. Both programs require that the recipient law enforcement agency use the assets solely for law enforcement purposes and that the assets be held in a special fund, subject to audit and review by the

appropriate authorities. The City of Fort Worth Police Department is responsible for the receipt, expenditure and oversight of asset forfeiture.

FY18 DISCUSSION

Pending further analysis, no funds have been budgeted for FY2018.

Justice Asset Forfeiture

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Intergovernmental	1,527,705	-	-	-
Use of Money & Property	11,018	-	-	-
Other	5	-	-	-
Use of Fund Balance	-	986,981	986,981	-
Revenue Totals	\$ 1,538,728	986,981	986,981	-
Transfer Out & Other	467,082	349,100	349,100	-
Expenditure Totals	\$ 467,082	349,100	349,100	-
Number of FTE's	0.00	0.00	-	0.00
Number of AP's		0.00	-	0.00

FUND PURPOSE AND GOALS

The City of Fort Worth Police Department receives funds from the sale of assets seized in certain law enforcement activities in which the department has assisted federal and state law enforcement agencies. The process of liquidating and distributing seized assets is commonly called "asset forfeiture." The federal asset forfeiture program is authorized by the Comprehensive Crime Control Act of 1984, while the State asset forfeiture program is authorized by Chapter 59 of the Texas Code of Criminal Procedure.

The main goals of the federal and state asset forfeiture programs are to deprive criminals of property used in or acquired through illegal activities, to encourage joint operations among law enforcement agencies at various levels of government and to strengthen law enforcement. Both programs require that the recipient law enforcement agency use the assets solely for law enforcement purposes and that the assets be held in a special fund, subject to audit and review by the appropriate authorities. The City of Fort Worth

Police Department is responsible for the receipt, expenditure and oversight of asset forfeiture.

The Justice Asset Forfeiture Fund is specifically assets forfeited through the Criminal Division Asset Forfeiture and Money Laundering Section, Justice Management Division Asset Management Staff, Bureau of Alcohol, Tobacco, Firearms, and Explosives, Drug Enforcement Administration, Federal Bureau of Investigations, U.S. Attorney's Office, and U.S. Marshals Service.

FY18 DISCUSSION

Pending further analysis, no funds have been budgeted for FY2018.

State Asset Forfeiture

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Intergovernmental	535,310	-	-	-
Use of Money & Property	6,311	-	-	-
Use of Fund Balance	-	861,541	861,541	-
Revenue Totals	\$ 541,621	861,541	861,541	-
Transfer Out & Other	239,314	139,288	139,288	-
Expenditure Totals	\$ 239,314	139,288	139,288	-
Number of FTE's	0.00	0.00	-	0.00
Number of AP's		0.00	-	0.00

FUND PURPOSE AND GOALS

The City of Fort Worth Police Department receives funds from the sale of assets seized in certain law enforcement activities in which the department has assisted federal and state law enforcement agencies. The process of liquidating and distributing seized assets is commonly called "asset forfeiture." The federal asset forfeiture program is authorized by the Comprehensive Crime Control Act of 1984, while the State asset forfeiture program is authorized by Chapter 59 of the Texas Code of Criminal Procedure.

The main goals of the federal and state asset forfeiture programs are to deprive criminals of property used in or acquired through illegal activities, to encourage joint operations among law enforcement agencies at various levels of government and to strengthen law enforcement. Both programs require that the recipient law enforcement agency use the assets solely for law enforcement purposes and that the assets be held in

a special fund, subject to audit and review by the appropriate authorities. The City of Fort Worth Police Department is responsible for the receipt, expenditure and oversight of asset forfeiture.

FY18 DISCUSSION

Pending further analysis, no funds have been budgeted for FY2018.

Library Automation Systems Fund Summary

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Intergovernmental	-	74,371	74,371	182,404
Charge for Service	131,891	-	-	-
Use of Fund Balance	-	79,619	79,619	337,447
Revenue Totals	\$ 131,891	153,990	153,990	519,851
Salaries & Benefits	138,217	-	-	148,673
General Operating & Maintenance	42,510	-	-	371,178
Transfer Out & Other	1,131	-	-	-
Project Budget Account	-	153,990	153,990	-
Expenditure Totals	\$ 181,858	153,990	153,990	519,851
Number of FTE's	2.00	2.00	-	2.00
Number of AP's		2.00	-	2.00

FUND PURPOSE AND GOALS

The Library Automation Systems Sharing Fund was established in 1986 (M&C G-73110) to facilitate shared technology services among Fort Worth and other area cities. Currently, the fund supports the Fort Worth, Benbrook, Burleson, and Haltom City, Keller, Richland Hills and Watauga libraries. Participating cities pay into the fund. Funds in this account are reserved to offset the costs associated with operating and improving library system operations.

FY18 DISCUSSION

The Department's FY18 recommended budget is \$519,851 which is an increase of \$365,861 over the FY17 Adopted Budget.

The recommended budget increases by \$108,033 for Intergovernmental Revenue. The program income will offset Other Contractual Services

expenses resulting from the approval of an improvement package.

The recommended budget increases by \$257,828 for Use of Fund Balance.

The recommended budget increases by \$148,673 for Salaries and Benefits based on adjustments made to reflect class and comp study and a 3% increase in budgeted salaries made available for pay for performance. The fund has 2 authorized positions.

The recommended budget increases by \$191,130 for Other Contractual Services resulting from the approval of an improvement package, which funds an increase in contractual services expenses.

Special Donations Fund Summary

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Use of Money & Property	222,050	7,540,257	7,540,257	2,027,260
Other	594,034	-	-	-
Transfer In	372,800	-	-	-
Revenue Totals	\$ 1,188,884	7,540,257	7,540,257	2,027,260
Salaries & Benefits	551,817	-	-	-
General Operating & Maintenance	348,524	-	11,257	27,260
Transfer Out & Other	-	7,540,257	7,529,000	2,000,000
Expenditure Totals	\$ 900,341	7,540,257	7,540,257	2,027,260
Number of FTE's	0.00	0.00	-	0.00
Number of AP's		0.00	-	0.00

FUND PURPOSE AND GOALS

The Special Donations Fund was created in FY2016 to capture and track monetary donations received by various departments within the City. Each year some departments receive donations or revenues from private entities on a regular basis. These revenues may be limited in use by the donor. In the past these funds were commingled with other types of revenue and the Special Donations Fund was set up to budget for these cash/monetary donations only.

The budget is based on the anticipated revenue from each General Fund department that receives donations and is included in the budget appropriation for the fiscal year. Revenues and expenditures are budgeted in a Non-Departmental center within the Special Donations Fund and once a donation is received, a budget journal entry will transfer both the revenue and expenditure budget to the applicable center for the department receiving the donation within the Fund.

FY18 DISCUSSION

Participating departments include the City Manager's Office, Neighborhood Services, Code Compliance, Fire, Police, Park and Recreation and Library departments.

For FY2018, the budget was aligned with prior year actuals which resulted in a significant reduction to the fund.

Alliance Airport Facility Maintenance Fund

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Use of Money & Property	5,048,006	553,667	553,667	453,667
Other	6,392,371	2,094,861	2,094,861	2,094,861
Use of Fund Balance	-	3,548,948	3,548,948	3,648,948
Revenue Totals	\$ 12,440,377	6,197,476	6,197,476	6,197,476
General Operating & Maintenance	6,703,816	5,800,576	5,800,576	6,197,476
Capital Accts	-	96,900	96,900	-
Transfer Out & Other	1,000,000	300,000	300,000	-
Expenditure Totals	\$ 7,703,816	6,197,476	6,197,476	6,197,476
Number of FTE's	0.00	0.00	-	0.00
Number of AP's		0.00	-	0.00

FUND PURPOSE AND GOALS

On February 2015, the Alliance Airport Authority, Inc. transferred ownership of the Alliance Fort Worth Maintenance Base (Facility) to the City of Fort Worth as approved by the City Council (M&C L- 15748).

As part of the transfer of ownership of the Facility, the parties agreed that all contracts and agreements relating to the operations, maintenance, property management and leases of the Facility would be assigned to the City of Fort Worth. This assignment includes the property management agreement (City Secretary Contract No. 46423) with AFWM Services, LLC, which will be administered under the direction of the Property Management Department.

The property management agreement requires AFWM Services, LLC, to provide the City of Fort Worth an operating budget for management of the

Facility for each Fiscal Year. The budget is used as a guide for the actual operational costs on an annual basis.

FY18 DISCUSSION

The Alliance Airport Facility was transferred to the General Fund from the Alliance Airport Authority and the financial reporting of the Alliance Airport Maintenance Fund is still under consideration; it will either be reported as a stand-alone Special Revenue Fund or combined with the General Fund. The revenue generated from this facility in excess of the agreement and expenses is transferred to the General Fund revenue. The City pays for the expenses related to the facility based on the invoices provided by the Hillwood Management Company.

Court Technology Project

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Charge for Service	280,683	313,491	313,491	209,046
Use of Money & Property	-	16,112	16,112	16,112
Use of Fund Balance	-	-	-	200,961
Revenue Totals	\$ 280,683	329,603	329,603	426,119
Salaries & Benefits	-	-	-	3,250
General Operating & Maintenance	389,391	-	-	422,870
Project Budget Account	-	329,603	329,603	-
Expenditure Totals	\$ 389,391	329,603	329,603	426,119
Number of FTE's	0.00	0.00	-	0.00
Number of AP's		0.00	-	0.00

FUND PURPOSE AND GOALS

Under the direction of the Municipal Court Department, the Court Technology Project of the Special Trust Fund was established under the authority of Article 102.0172 of the Texas Code of Criminal Procedure. This article provides authority for a governing body of a municipality to adopt an ordinance to establish a technology fund.

The fund is to be administered by or under the direction of the governing body of the municipality. The ordinance creates a fee in an amount not to exceed \$4 to be collected upon all convictions. The fund must be dedicated to financing the purchase and maintenance of technological enhancements for the Municipal Court including, but not exclusively limited to: computer systems, computer hardware, computer software, imaging systems and docket management systems.

The Code Construction Act (Ch. 311, G.C) defines “include” and “including” as terms of enlargement and not of limitation or exclusive enumeration. Hence, the purchase of technological enhancements

is not limited to the list of items described above, but must be specifically for court technology. During FY2017, this project was utilized to fund activities related to implementing the new case management system, eCourt. Accordingly, the project funds the recurring service agreement cost for the current case management system, CourtView. Additionally, utilization included the successful implementation of the Court’s first automated Jury Management System. The Jury Management System allows online check in and tracking for jurors. The new system will enable those who are called for jury duty to perform certain options online without having to call or come to the courthouse. This is a substantial improvement for citizens and staff.

MAJOR ACCOMPLISHMENTS

This project provided two positions, a contracted project manager and project assistant, to administer the project phases of the eCourt case management system.

Court Technology Project

FY18 DISCUSSION

The Court Technology Project fund will continue to be utilized to support current technology programs and initiatives, included but not limited to implementation of eCourt case management system. This dedicated funding will be leveraged to enhance court operations through technology.

Over the last five years, the Court has seen a decline in case filings. This trend has continued and impacts the available funds in this project. The available fund balance for court technology is projected to be depleted within the next 5 – 6 years. Subsequently, the project's ability to support ongoing system maintenance costs and fund technological improvements will be continuously evaluated.

Court Security Project

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Charge for Service	210,569	230,943	230,943	164,901
Use of Money & Property	-	2,120	2,120	2,120
Use of Fund Balance	-	125,777	125,777	58,617
Revenue Totals	\$ 210,569	358,840	358,840	225,638
Salaries & Benefits	241,785	-	-	146,138
General Operating & Maintenance	177,953	-	-	79,500
Project Budget Account	-	358,840	358,840	-
Expenditure Totals	\$ 419,737	358,840	358,840	225,638
Number of FTE's	4.00	4.00	-	2.00
Number of AP's		4.00	-	2.00

FUND PURPOSE AND GOALS

Under the direction of the Municipal Court Department, the Court Security Project of the Special Trust Fund was established under the authority of Article 102.017 of the Texas Code of Criminal Procedure. This legislation allows a governing body of municipality, by ordinance, to create a municipal court building security fund.

Article 102.017 of the Code of Criminal Procedure provides authority for cities to create a \$3 Building Security Fee. After the City adopts an ordinance to establish the fund, the court must assess the fee upon all convictions.

The money collected under this fund is dedicated to providing security services for municipal courts. It may be used only for security personnel services, and items related to buildings that house the operations of municipal courts including:

- The purchase or repair of x-ray machines and conveying systems;

- Handheld and walk-through metal detectors and signage, identification cards and systems;
- Locks, chains, alarms, or similar security devices and electronic locking and surveillance equipment;
- Bailiffs, deputy sheriffs, deputy constables, or contract security personnel during times when they are providing appropriate security services;
- Confiscated weapon inventory and tracking systems;
- The purchase or repair of bullet-proof glass, and- Continuing education on security for court personnel and security personnel.

In 2011, state legislature expanded the list of approved uses for this fund to include warrant officers and related equipment. Sec 102.107(d-1)(12). Attorney General Opinion JC-0014 (1999) stated that given the legislative history and the express terms of Article 102.017(d), security items that may be purchased are limited to the items in Article 102.017.

Court Security Project

However, in 1999, the Legislature amended Article 102.017 and added the word “including”. The Code Construction Act (Ch. 311, G.C.) says that the word “including” is a term of enlargement and not of limitation or exclusive enumeration, and use of the term does not create a presumption that components not expressed are excluded. Hence, the purchase of security items is not limited to the list, but must be specifically for court security.

The recommended budget currently reflects two A.P.’s being eliminated from the Court Security Project. These positions will be moved into Municipal Court’s General Fund.

MAJOR ACCOMPLISHMENTS

Court Security Funds have been utilized for a number of enhancements in our court facilities. Additional access control devices have been added in specific places bolstering the security of our business processes and assuring CJIS compliance. A number of projects are in process to improve our security posture with the addition of upgraded exterior lighting, video surveillance capabilities and ballistic protection.

FY18 DISCUSSION

An uncertain world requires vigilance for emerging threats. As the Court expands and decentralizes there will be a greater need for security enhancements in facilities not designed for our purpose. This creates a greater drain on resources and requires imaginative solutions. We will need to stay in step with developing technology and implement such technology where practical.

The Court Security Project is performance driven. The current trend of diminishing case filings significantly affects funding. The practice of using volatile funds for personnel related expenses needs to be addressed. Due to the nature of this revenue stream it is doubtful it is sustainable for this use.

Juvenile Case Management Project

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Charge for Service	188,993	198,695	198,695	95,448
Use of Money & Property	-	3,230	3,230	3,230
Other	4	-	-	-
Use of Fund Balance	-	-	-	34,348
Revenue Totals	\$ 188,997	201,925	201,925	133,026
Salaries & Benefits	175,771	-	-	125,826
General Operating & Maintenance	1,033	-	-	7,200
Project Budget Account	-	201,925	201,925	-
Expenditure Totals	\$ 176,805	201,925	201,925	133,026
Number of FTE's	3.00	3.00	-	3.00
Number of AP's		3.00	-	3.00

FUND PURPOSE AND GOALS

Under the direction of the Municipal Court Department, the Juvenile Case Management Project of the Special Trust Fund was established under the authority of Article 102.0174 of the Texas Code of Criminal Procedure.

This legislation allows a governing body of a municipality by ordinance to create a juvenile case manager fund.

Article 102.0174 of the Code of Criminal Procedure provides city councils with the authority to create a Juvenile Case Manager Fund and may require a defendant convicted of a fine-only misdemeanor offense to pay a Juvenile Case Manager Fee not to exceed \$5. Prior to a 2011 amendment, a city could collect and accumulate these funds prior to the establishment of the position and the hiring of a juvenile case manager.

Article 102.0174 was amended, effective September 1, 2011, to prohibit a local government

from collecting the juvenile case manager fee if they do not employ a juvenile case manager.

The Juvenile Case Manager Fee collected under article 102.0174 is distinct from the Truancy Prevention and Diversion Fund fee collected per Article 102.015 of the Code of Criminal Procedure.

MAJOR ACCOMPLISHMENTS

This fund provided for three authorized positions, associated benefits and related costs to process all truant conduct and parent contributing cases.

FY18 DISCUSSION

Due to the potential volatility of this fund, the department is developing a plan to migrate the salary and benefits of personnel out of this fund.

Due to significant legislative changes to Truant Conduct filings from criminal to civil cases has greatly impacted the number of cases filed with the

Juvenile Case Management Project

court. As a result the amount of funds and resources needed to address the related cases has decreased.

LEOSE Project

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Intergovernmental	4,065	4,224	4,224	-
Revenue Totals	\$ 4,065	4,224	4,224	-
General Operating & Maintenance	12,548	-	-	-
Project Budget Account	-	4,224	4,224	-
Expenditure Totals	\$ 12,548	4,224	4,224	-
Number of FTE's	0.00	0.00	-	0.00
Number of AP's		0.00	-	0.00

FUND PURPOSE AND GOALS

The State Comptroller of Public Accounts is directed, under Section 1701.157 of the Texas Occupations Code, to make allocations from the Law Enforcement Officer Standards and Education (LEOSE) account to qualified law enforcement agencies.

Twenty percent of the LEOSE funds are allocated to all local law enforcement agencies in Texas in equal shares. Eighty percent of the LEOSE funds are allocated to local law enforcement agencies based on the agency's ability to meet certain statutory requirements.

Under the direction of the Municipal Court Department, the Marshal Division receives funds from Comptroller of Public Accounts (Comptroller). The Comptroller collects and deposits proceeds from court costs into the account. Section 1701.157 of the Texas Occupations Code sets forth the two permissible uses of these funds.

LEOSE funds are used to provide necessary training, as determined by the City Marshal, to full-time law enforcement and support personnel within the Marshal Division such as a telecommunicator.

MAJOR ACCOMPLISHMENTS

Deputy City Marshals attended more than 3,400 hours of training in 2016 provided in part by LEOSE funds. This training is vitally important for the growth of the individual deputy as well as the organization.

FY18 DISCUSSION

To face the changing dynamics of law enforcement relevant comprehensive training is an absolute necessity. The Marshal Division will continue to explore diverse training opportunities to enhance our capabilities and mission readiness. It is allocated based on the number of filled positions.

There is a potential LEOSE funding will not be appropriated in the current session of the legislature. Although our traditional funding is inadequate, these monies offset expenses that would otherwise impact the General Fund. Should this appropriation cease The Marshal Division will have to leverage other funding sources or rely exclusively on the General Fund ongoing training.

Truancy Project

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Charge for Service	54,349	56,790	56,790	40,927
Revenue Totals	\$ 54,349	56,790	56,790	40,927
General Operating & Maintenance	-	-	-	10,000
Transfer Out & Other	-	-	-	30,927
Project Budget Account	-	56,790	56,790	-
Expenditure Totals	\$ -	56,790	56,790	40,927
Number of FTE's	0.00	0.00	-	0.00
Number of AP's		0.00	-	0.00

FUND PURPOSE AND GOALS

Under the direction of the Municipal Court Department, the Truancy Prevention & Diversion Project of the Special Trust Fund was established under the authority of Article 102.015 of the Texas Code of Criminal Procedure.

This legislation allows a governing body of a municipality by ordinance to create a juvenile case manager fund.

Article 102.015 of the Code of Criminal Procedure establishing the Truancy Prevention and Diversion Fund as a dedicated account in the general revenue fund. The bill requires a person convicted in municipal or justice court of an offense, other than an offense relating to a pedestrian or the parking of a motor vehicle, to pay as a court cost \$2 in addition to other court costs, and establishes that, for purposes of the bill's provisions, a person is considered to have been convicted if a sentence is imposed or the defendant receives deferred disposition in the case. The bill establishes that such

court costs are collected in the same manner as other fines or costs and requires an officer collecting the costs to keep separate records of the funds collected as costs under the bill's provisions and to deposit the funds in the county treasury or municipal treasury, as applicable.

The fee collected under article 102.0174 (the juvenile case manager fee) is distinct from the Truancy Prevention and Diversion Fund fee collected per Article 102.015 of the Code of Criminal Procedure.

Community Programs Fund Statement

FUND PURPOSE AND GOALS

The City of Fort Worth Neighborhood Services Department receives revenue from donations, trust funds, etc. the Special Trust Fund includes 37 subfunds.

Providing additional Community Center Program Support:

- Separate trust sub funds provide for enhanced programming and additional staffing for extended operational hours for each community center: Southwest, Andrew “Doc” Session, Como, Martin Luther King Jr., North Tri-Ethnic, Northside, Southside and Worth Heights. Funds received include private donations and grants, and fees for enhanced programming conducted by contract instructors or provision of staffing for additional center operational hours. Enhanced program fees also provide for after school program supplies and staffing.

Providing Other Program Support includes:

- Day Camp which provides for the summer day camp program and intercession programs through the collection of registration fees and receipt of private donations and grants;

Providing additional Operational Support:

- Water Aid which provides for assistance to eligible City of Fort Worth Water Department customers in paying their water bills and/or repairs to plumbing related to pressurized leaks through private donations received through the water billing system and administered by the Community Action Partners Program.

- Community Services Special Trust Fund which provides for additional funds to assist City of Fort Worth Community Action Partners Program in addressing additional funding needs to deliver assistance and referral services through funding from eligible savings and other funding sources as available.

Funding is provided by the various donors quarterly or semi-annually; any funds remaining from the current year’s donations are used to offset the following year’s costs. Fees are collected prior to the programs being provided. The items shown are a portion of the Neighborhood Services Department Special Trust Fund subfunds that will provide support for FY2018. Other subfunds not shown are not anticipated to have activity in FY2018 and will be included in the annual budgets once activity is anticipated. Any remaining funds in the Special Trust Fund not used in FY2018 will be available for future year’s program uses.

Community Programs

Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
ANDREW DOC SESSION COMM CTR P_S00040	5,578	16,500	16,500	16,500
Botanic Garden BRIT Maintenanc P_S00161	56,631	102,923	102,923	(0)
BOTANICAL GARDEN FWBS EDUC P_S00156	116,446	196,624	196,624	(0)
BOTANICAL GARDEN FWBS MAINT P_S00154	189,334	257,191	257,191	(0)
BOTANICAL GARDEN FWGC MAINT P_S00155	152,131	203,764	203,764	(0)
BOTANICAL GARDN FULLER FOUNDTN P_S00153	115,474	102,328	102,328	(0)
BOTANICAL GARDN FWGC SUPPORT P_S00152	194,531	758,556	758,556	0
CABLE T. V. P_S00022	697,295	1,475,000	1,475,000	1,231,575
CHISHOLM TRAIL COMMUNITY CTR P_S00060	67,274	111,154	111,154	97,427
COMO COMMUNITY CENTER P_S00041	363	20,000	20,000	20,000
DAY CAMP NS P_S00159	130,142	119,186	119,186	119,186
DAY CAMP PARKS P_S00035	331,265	488,200	488,200	456,250
DEVELOPER TECH IMPROVEMENTS P_S00164	-	-	85,000	100,000
DIAMOND HILL COMMUNITY CENTER P_S00042	4,143	34,600	34,600	34,762
ENERGY AID P_S00104	694	30,000	30,000	30,000
EUGENE MCCRAY COMMUNITY CENTER P_S00043	566	9,300	9,300	23,760
FIRE STATION COMMUNITY CENTER P_S00044	51,362	58,131	58,131	37,797
GENERAL PARK IMPROVEMENTS P_S00032	45,000	58,600	58,600	25,000
GREENBRIAR COMMUNITY CENTER P_S00045	37,295	65,360	65,360	41,534
GREER ISLAND P_S00031	95,993	152,855	152,855	63,924
HANDLEY COMMUNITY CENTER P_S00046	1,775	6,440	6,440	24,015
HIGHLAND HILLS COMMUNITY CNTR P_S00047	17,293	30,928	30,928	18,555
HILLSIDE COMMUNITY CENTER P_S00048	1,045	7,240	7,240	21,002
MLK COMMUNITY CENTER P_S00049	2,411	9,000	9,000	9,000
MOBILE RECREATION PROGRAMS P_S00125	1,559	90,000	90,000	90,000
NATURE CENTER ENTRY FEES P_S00062	175,402	231,212	231,212	189,067
NORTH TRI COMMUNITY CENTER P_S00050	4,438	5,000	5,000	5,000
NORTHSIDE COMMUNITY CENTER P_S00051	1,052	30,000	30,000	30,000
Police LEOSE P_S00160	158,640	148,089	148,089	148,089
R D EVANS COMMUNITY CENTER P_S00052	44,964	46,811	46,811	52,497
RIVERSIDE COMMUNITY CENTER P_S00053	7,938	18,540	18,540	6,081
SOUTHSIDE COMMUNITY CENTER P_S00054	2,709	6,000	6,000	6,000
SOUTHWEST COMMUNITY CENTER P_S00055	77,342	105,333	105,333	74,438
SUMMER SWIM PROGRAM P_S00036	1,540	10,000	10,000	10,000
SYCAMORE COMMUNITY CENTER P_S00056	2,130	6,370	6,370	6,732
THOMAS PLACE COMMUNITY CENTER P_S00057	15,204	38,336	38,336	44,727
Victory Forest Recreation Cent P_S00162	-	100,000	100,000	43,118

Community Programs

WATER/GARBAGE/PLUMBING ASSIST P_S00063	23,604	24,000	24,000	24,000
WORTH HEIGHTS COMMUNITY CENTER P_S00059	10,615	17,300	17,300	17,300
Total Community Programs	\$ 2,841,180	5,190,871	5,275,871	3,117,336



Enterprise Fund Statement

FUND PURPOSE AND GOALS

Enterprise funds provide direct deliverables to customers who receive goods or services in exchange for payment. The City charges rates for these services and deposits the revenue into separate operating funds. This revenue pays for the delivery of each service or product. Each operation is intended to be a self-supporting business, therefore employing the enterprise financial model. The City currently operates five funds on this basis: Water and Sewer, Municipal Airports, Municipal Parking, Stormwater Utility and Solid Waste.

The Water and Sewer Fund is responsible for providing water, wastewater and reclaimed water services to residential, commercial, industrial, irrigation and wholesale customers. The fund serves approximately 1.2 million people in Fort Worth and 30 surrounding communities. Operations are financed through a rate structure based on the amount of service used, which is billed to customers on a monthly basis. Debt is issued for large capital projects.

The Municipal Airports Fund supports the operations of Alliance, Meacham and Spinks Airports through the collection of revenue primarily generated by land and terminal building leases, as well as landing fees, hangar rental and fuel flowage.

The Municipal Parking Fund is managed by the Transportation and Public Works Department and maintains five parking garages, twenty surface lots and 2,700 metered spaces. Revenues are generated from fees charged to users of those surface lots, garages and street metered parking spaces, the lease of office and retail space and fines collected from parking ordinance violations. Operations are financed from these revenues and debt is issued for large capital projects.

The Stormwater Utility Fund has the responsibility of providing stormwater management to approximately 200,000 residential, commercial and industrial customers. Program operations are financed through utility fees for residents and commercial customers based on the measure of impervious surface area or equivalent residential units of each property and its impact on stormwater management. Debt is issued for large capital projects and utility charges are collected from residents through a monthly fee added to their water bill.

The Solid Waste Fund is responsible for the collection of refuse and recycling throughout the city. Operations are financed by monthly residential refuse collection rates, service charges for special bulk/brush collection, residential recycling rates and other miscellaneous fees. These comprehensive solid waste service charges are collected from residents through a monthly fee added to their water bill.

Water and Sewer

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
License & Permits	737,217	775,000	775,000	763,685
Charge for Service	402,974,120	413,545,837	411,115,175	424,513,758
Use of Money & Property	1,381,519	715,578	715,578	788,384
Other	11,267,275	10,450,000	10,450,000	10,481,274
Transfer In	9,376,981	9,088,920	11,519,582	17,377,339
Revenue Totals	\$425,737,112	434,575,335	434,575,335	453,924,440
Salaries & Benefits	66,106,347	67,593,929	67,593,929	73,129,408
General Operating & Maintenance	162,025,684	183,992,700	183,936,912	189,705,089
Debt Service Accts	3,793,734	2,201,813	2,201,813	2,201,813
Transfer Out & Other	173,113,674	180,786,893	180,842,681	188,888,131
Expenditure Totals	\$405,039,438	434,575,335	434,575,335	453,924,440
Number of FTE's	937.00	949.00	-	965.30
Number of AP's	-	949.00	-	969.00

FUND PURPOSE AND GOALS

The Water and Sewer Fund is an Enterprise Fund responsible for providing water, wastewater and reclaimed water services to residential, commercial, industrial, irrigation and wholesale customers. The Utility serves approximately 1.2 million people in Fort Worth and 30 surrounding communities. Operations are financed through a rate structure based on the amount of services used, which is billed to customers on a monthly basis. Debt is issued for large capital projects.

The Water and Sewer Fund provides resources for three separate departments: Water, Sewer and Reclaimed Water. These services are billed separately to more accurately capture the cost of each service. However, the Water and Sewer Departments share administrative staff and many of the employees are partially expensed to more than one department.

The Water Department is responsible for providing safe, clean drinking water to Fort Worth residents and customer cities. The Sewer Department collects, monitors, treats and processes domestic and industrial waterborne waste from Fort Worth and other contracting communities. The Reclaimed Water Department provides highly treated effluent from Fort Worth's water reclamation facility. Reclaimed water is distributed through a separate system to wholesale and retail reclaimed water customers for non-potable uses such as irrigation and industrial water cooling towers.

The Utility's Business Services Division performs metering services and billing and collection functions for water, sewer, stormwater, environmental and solid waste services; processes orders for new services; collects delinquent payments; and investigates complaints. Also, the division manages water programs to encourage

Water and Sewer

efficient water use, coordinates fiscal and administrative functions for the department, prepares budget requests and capital improvement plans, determines rates, and compiles reports and information on operations. The division is also responsible for coordinating the Utility's internal and external communications and supports all technology needs of the utility.

The Engineering and Regulatory Services Division is responsible for planning and managing all water and sewer capital projects and performing in-house engineering work. The Regulatory Affairs Section serves as the departmental liaison on all intergovernmental and regulatory issues related to water and sewer services. The Laboratory Section provides water and sewer sampling and laboratory analysis.

The Production Division treats and distributes a safe water supply to meet customer needs, and includes five water treatment plants and various water storage and pumping facilities located throughout the city. It is also responsible for the metering of all the wholesale customer cities' water and sewer services.

The Water Reclamation Division provides sewer treatment through one water reclamation facility and treats biosolids for beneficial re-use through land application. The facility re-uses biogas resulting from the treatment process within the facility to reduce its energy demand. The division also provides backflow prevention services, as well as industrial pretreatment by permitting and monitoring businesses and industries that produce a high level of concentrated waste to reduce the impact to the sewer system.

The Field Operations Division is responsible for the maintenance and repair of the water distribution system and sewer collection system, as well as cleaning of the sewer collection system.

MAJOR ACCOMPLISHMENTS

The Water Department has addressed several important initiatives over the last year, including:

- **Asset Management Implementation:** the Utility has continued the implementation of Maximo software to assist with asset management across The Utility. Implementation has been completed at all water treatment plants and the water reclamation facility, and Maximo has been upgraded in the Field Operations division. The system will be implemented in the Meter Services section in the coming months. Maximo is a sophisticated maintenance management system that enhances asset management; work order planning, scheduling, and tracking; as well as workforce productivity and inventory management.
- **Lead Service Line Identification:** The Utility continues to identify lead service lines in the water distribution system and has assessed more than 50% of water service lines within Loop 820. Because the area within the loop consists of older homes that were built when the use of lead was more prevalent, this area is where staff expects to find the most lead service lines. To-date, lead has been found in a small portion of lines. Once found, staff is notifying the homeowners and taking steps to replace the lead services.
- **Virtual Hold Customer Service Tool:** The Utility has recently completed the implementation of Virtual Hold, a customer service tool that enables citizens to leave a phone number through the automated system and receive a return call from the next available representative, virtually "holding" their place in the call queue.
- **Water and Sewer Impact Fees:** New impact fees were implemented on April 1, 2017. For the first time, the calculation included the growth-related debt incurred by the Tarrant Regional Water District and the Trinity River Authority, from whom the Utility purchases raw water and wastewater treatment services, respectively.

Water and Sewer

Summary of Departmental Awards

Platinum 27 Peak Performance Award: Presented by the National Association of Clean Water Agencies, the award recognizes member agency facilities for outstanding compliance with their National Pollutant Discharge Elimination System (NPDES) permit limits. Platinum Awards recognize 100 percent compliance with NPDES permits over at least a consecutive five year period. The Village Creek Water Reclamation Facility has 27 consecutive years of 100 percent compliance with its permit.

Texas Water 2017 TM Awards: Texas Water™ is the joint annual educational and technical conference of the Water Environment Association of Texas and the Texas Section – American Water Works Association. It is the Largest Regional Water Conference in the U.S.™ Texas Water™ awards include:

Watermark Award for the Annual Water Quality Report (2015 data): The Watermark Award for communications excellence recognizes Texas Section-American Water Works Association and Water Environment Association of Texas members who have produced top quality communications.

First place in the Texas Section-American Water Works Association's Top Ops Competition and Third Place in the National American Water Works Association's Top Ops Competition: The Top Ops competition recognizes and promotes excellence and professionalism in all aspects of water operations by establishing a contest that gives operators the opportunity to showcase their talents. The competition tests the everyday know-how of water treatment operators in a "college bowl" format.

Second place in the Texas Section-American Water Works Association's Women's Pipe Tapping Competition: The AWWA National Tapping Contest is a high energy competition of skill and strength in which water operators open a cement-lined, ductile iron pipe and install a tap in a race against time. This year was the second year that a

women's team was entered in the competition representing the Fort Worth Water Department.

Third place in the Texas Section-American Water Works Association's Men's Pipe Tapping Competition: The AWWA National Tapping Contest is a high energy competition of skill and strength in which water operators open a cement-lined, ductile iron pipe and install a tap in a race against time.

Summary of Capital Projects by Category

Regulatory, Risk and Reliability Projects: The Utility initiated a multi-year program that identifies the location, size, and material of each water service within the Fort Worth water distribution system. As part of this program, lead services that are identified are being given the highest priority for replacement. In FY17, several projects were designed and bid that will replace existing lead services found as part of this program.

The Utility is nearing completion of the ten year Sanitary Sewer Overflow Initiative (SSOI) voluntary compliance program administered by the TCEQ (2007 to 2017). Over the ten year period, approximately \$170 million of investment in renewal and capacity improvements to the wastewater collection system has resulted in substantial reduction in sanitary sewer overflows. The Utility would like to continue this trend and has submitted a Notice of Intent to continue participation in this program.

Construction is in progress on the former Riverside Wastewater Treatment Plant Demolition and Sludge Lagoon Excavation and Disposal Project, designed to finalize the environmental remediation of the site with the goal of reclaiming the property for beneficial use by the public.

Growth Projects: The Utility completed the first phase of construction on the new 48" water line designed to increase pumping from the Eagle Mountain and Holly Water Treatment Plants in order to meet demands from residents in north Fort Worth and our wholesale customers of Keller, Southlake, Northlake, Roanoke, Haslet, Trophy

Water and Sewer

Club, and Westlake. In addition, a new 5 million gallon ground storage tank was constructed in far North Fort Worth, designed to increase the available storage and reliability to the same areas.

The Utility is finalizing designs and preparing bid packages for the Village Creek Parallel Relief Sewer projects that will significantly increase the wastewater collection capacity for growth in south Fort Worth, especially along the eastern shore of Lake Benbrook and Chisholm Trail Parkway, as well as growth within the wholesale customers of Crowley and Burleson.

Operational Efficiency and Improvement Projects: Construction is in progress on the Village Creek Water Reclamation Plant Peak Flow Management Facility, designed to store the diluted peak wastewater flows resulting from storm events for recirculation back to the head of the plant for advanced treatment prior to discharge.

Rehabilitation and Replacement Projects: The Utility has continued its investment in the cash-funded water distribution and wastewater collector main renewal program in collaboration with the Transportation and Public Works street maintenance and replacement programs.

Regional Initiatives: The Utility continued its investment in projects supporting redevelopment corridors such as the Cultural District, Near Southside Area, and the Trinity River Vision program. The Utility also coordinated with transportation agencies (TxDOT) for utility relocation projects along SH 114 and IH 35.

Rehab and Replacement; Operational Efficiency and Improvements; Growth Projects: The Utility continued its investment in facility renewal projects such as the recently completed Sun Country Tank Rehabilitation Project and the Rolling Hills Flocculation Basin Improvements. The Utility also completed construction of the new Walsh Ranch and Ventana pump stations, designed to serve new developments in west Fort Worth.

FY18 DISCUSSION

The FY18 recommended budget of \$453,924,440 is an increase of \$19,349,105 from the FY17 adopted budget.

The recommended budget increases by \$227,548 and two authorized positions as a result of two approved optimization packages to provide leadership and support related to growth and development in the engineering development section.

The recommended budget increases by \$196,551 and three authorized positions as a result of three approved optimization packages for one water systems technician in the SCADA operations center at the Holly complex, one water systems mechanic at the Eagle Mountain Water Treatment Plant to address growth in the water distribution system, and one senior water systems mechanic/planner-scheduler to fully utilize the recently implemented asset management system.

The recommended budget increases by \$192,537 and two authorized positions as a result of an approved optimization package for two IT technical support analysts to support the core technical systems of the MyH20 program required for full implementation.

The recommended budget increases by \$83,588 and one authorized position as a result of an approved exception package for a grants specialist in the regulatory compliance section to address additional regulatory monitoring and reporting requirements.

The recommended budget increases by \$46,668 and one authorized position as a result of an approved exception package for one maintenance worker to support the liquid waste hauler program for the sewer pretreatment section.

Water and Sewer

The recommended budget increases by \$41,769 and one authorized position as a result of an approved optimization package for one construction inspector and a vehicle to provide inspection of large water and sanitary sewer mains during construction for the Engineering Division.

The recommended budget increases by \$5,195,047 for additional pay-go cash financing to improve debt service coverage ratios and support the capital improvement program.

The recommended budget increases by \$4,789,897 for salary and benefits costs to capture the adjustments for the proposed pay for performance incentive and increased health insurance costs; and to allow for increased overtime while the fund experiences high vacancies.

The recommended budget decreases by (\$3,713,714) for the planned contribution to reserves as a result of an anticipated surplus in FY2017 operations.

The recommended budget increases by \$3,504,969 for debt principal and interest from the issuance of \$163 million in new debt in 2017.

The recommended budget increases by \$2,794,834 for contractual costs related to a gas turbine exchange and the rebuilding of two belt presses at the water reclamation facility, as well as emergency response to main breaks and water main condition assessments.

The recommended budget increases by \$1,953,920 for additional vehicle and equipment purchases to address the aging fleet.

The recommended budget increases by \$1,690,116 for street rental, payment in lieu of taxes, and

administrative costs transferred to the General Fund.

The recommended budget increases by \$2,794,834 for professional services to support operational efficiencies and define future capital needs.

The recommended budget decreases by (\$632,187) in the raw water purchase from the Tarrant Regional Water District.

The recommended budget increases by \$549,110 for the purchase of additional residential water meters due to growth and development.

The recommended budget decreases by (\$238,897) for transfers from Non-Departmental and decreases to operational expenses.

The recommended budget includes the recognition of 10 A.P / 6.3 FTE previously managed as temporary employees not reflected in the departments position count. This change has no budgetary impact but more transparently reflects the size of the workforce.

Solid Waste

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
License & Permits	13,580	18,900	18,900	18,785
Charge for Service	50,049,778	50,206,520	50,206,520	52,533,260
Use of Money & Property	4,129,046	3,752,326	3,752,326	4,261,021
Other	4,971,731	4,379,265	4,379,265	5,669,259
Transfer In	-	-	-	2,330,000
Use of Fund Balance	-	5,091,341	5,091,341	578,451
Revenue Totals	\$ 59,164,135	63,448,352	63,448,352	65,390,776
Salaries & Benefits	7,373,695	8,286,738	8,286,738	8,199,411
General Operating & Maintenance	43,014,825	46,059,380	42,753,301	46,410,096
Capital Accts	-	28,500	28,500	-
Debt Service Accts	-	-	-	300
Transfer Out & Other	10,037,916	9,073,734	12,379,813	10,780,969
Expenditure Totals	\$ 60,426,435	63,448,352	63,448,352	65,390,776
Number of FTE's	113.00	119.00	-	118.00
Number of AP's	-	119.00	-	118.00

FUND PURPOSE AND GOALS

The Solid Waste Services Division provides residential solid waste collection, recycle processing and waste disposal, as well as other solid waste management-related services within the City. It fulfills those duties by using and managing contracts for solid waste services.

The Solid Waste Services Division has five functional areas: Contract Compliance provides management over seven solid waste service contracts; Field Operations manages City forces that operate the drop off stations and provides illegal dump investigation and clean up, litter abatement, Keep Fort Worth Beautiful, and dead animal collections; Community Education provides public education and outreach; Planning & Research develops long term plans for Solid Waste and other

areas within the Code Compliance Department; and the Customer Service Center.

Solid Waste Customer Service began accepting customer service inquiries for Code Compliance and the City Switchboard in FY2005 and in FY2009 the section was expanded to be the “consolidated call center” for the City. The Customer Care Division of Code Compliance has a single goal – offer excellence in customer service to the residents of Fort Worth. Residents calling the call center want convenience, quality and a quick resolution to their issues. Whether the issue is a simple question about hours of operation for the animal shelter or to report an illegal dump site in a neighborhood, the call center is at the core of resolving issues and providing information.

Solid Waste

In FY18, operation and management of the Environmental Collection Center (ECC) transfers from the Environmental Management Fund to the Solid Waste Fund. The ECC collects and disposes household hazardous waste for City of Fort Worth Residents as well as 52 plus participating entities. Mobile collection units are also part of ECC operations.

FY18 DISCUSSION

The recommended budget increases by \$1,085,780 and five authorized positions due to the transfer of the Environmental Collection Center from the Environmental Fund to the Solid Waste Fund.

The recommended budget increases by \$359,269 and seven authorized positions through an improvement package to convert existing overages to permanent positions. These positions support operation of the Environmental Collection Center. This increase will be offset by existing excess operating revenues.

The recommended budget increases by \$1,541,694 to fund increases in contractual expenses related to disposal and residential waste pickup. These expenses will be offset by additional revenue related to residential waste billing.

The recommended budget decreases by (\$2,895,252) as a result of a reduction in the transfer to the capital projects fund.

Municipal Airports

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Charge for Service	2,991,093	2,713,174	2,658,174	2,764,927
Use of Money & Property	2,805,405	3,119,841	3,119,841	3,790,446
Other	130,935	20,600	20,600	30,080
Transfer In	497,367	-	55,000	59,501
Use of Fund Balance	-	-	77,560	-
Revenue Totals	\$ 6,424,801	5,853,615	5,931,175	6,644,954
Salaries & Benefits	1,717,548	1,904,989	1,904,989	2,116,379
General Operating & Maintenance	3,289,792	3,555,077	3,561,650	3,844,518
Transfer Out & Other	370,129	393,549	464,536	684,057
Expenditure Totals	\$ 5,377,470	5,853,615	5,931,175	6,644,954
Number of FTE's	24.00	24.00	-	25.50
Number of AP's	-	24.00	-	26.00

FUND PURPOSE AND GOALS

The Aviation Department oversees a system of airports, which include Fort Worth Alliance Airport (Alliance), Fort Worth Meacham International Airport (Meacham) and Fort Worth Spinks Airport (Spinks). The Department is responsible for airport operations, budget administration, grant administration, facility and land leasing and capital project planning for all airports. Airport management oversees and maintains the airports infrastructure in compliance with Federal Aviation Administration (FAA) regulations.

Alliance, constructed in 1989, is one component of a master planned mixed use community known as Alliance Texas developed by Hillwood. The airport serves as an inland logistics port with air, rail and trucking. Alliance has two runways, precision instrument approaches and a 24 hour FAA control tower. The infrastructure and grounds at Alliance

are maintained by Alliance Air Management through a management agreement with the City.

Meacham, constructed in 1925, was the first airport in the Fort Worth system and has a rich history of providing aeronautical services to the community. The airport is named after H. C. Meacham who was the Mayor of Fort Worth from 1925 to 1927. Meacham was named the 2013 Airport of the Year by the Texas Department of Transportation Aviation Division. Meacham has three runways, precision instrument approaches and a 24 hour FAA control tower. A large variety of companies that provide aviation services choose Meacham as a base of operations.

Spinks became a part of the system in 1988 when the Oak Grove Airport was acquired from a private operator Maurice Hunter "Pappy" Spinks, a renowned aerobatic competitor/promoter and aviation manufacturer. Spinks has two runways, a

Municipal Airports

precision instrument approach, and an FAA contract control tower. A variety of companies that provide aviation services choose Spinks as a base of operations.

MAJOR ACCOMPLISHMENTS

The Alliance Runway Extension project is a multi-phase project that has been existence since the early 2000's. Aviation is excited about the completion of the extension of Runway 16R, which occurred in March 2017. Alliance will also begin the expansion of the Fixed Based Operator facility with the construction of Hangars 3 and 4.

December 2016 marked the substantial completion of the \$23M renovation of the Meacham Administration Building. Aviation staff and tenants soon relocated back into the administration building and American Aero began operating as a Fixed Based Operator out of the building.

On March 23, 2017, the National Business Airport Association (NBAA) Regional Forum was hosted by Meacham Airport and American Aero. These regional forums bring current and prospective business aircraft owners, operators, manufacturers, customers and other industry personnel together for a one-day event.

In January 2017 Spinks Airport acquired the leasehold interest of six hangars which was essential to bridging Spinks' budget gap. Spinks Airport also saw the completion of a much needed perimeter road that paved the way for Fire Station 42, along with increased safety for vehicular traffic at the airport.

FY18 DISCUSSION

The recommended budget decreased by (\$17,733) in Administrative Costs which represents

Aviation's fair portion of General Fund services which has decreased.

The recommended budget decreased by (\$7,000) in the Capital Project Services line item which funds collaborative efforts with Property Management to do smaller scale projects such as to replat airport property and review various real estate documents.

The recommended budgeted decreased by (\$52,599) in the Electricity line item. The amount projected by Property Management includes the analysis of current year electricity charges that will have a surplus and also takes into account the energy efficiency of the new Administration Building at Meacham.

The recommended budget increases by \$8,400 in order to refresh 7 computers at \$1,200 each.

The recommended budget increases by a total of 2 A.P. / 1.5 FTE after the funding and approval of two improvement packages.

The recommended budget includes \$ 53,245 for funding of an approved improvement package which includes 1.0 authorized position at Meacham Airport for one senior maintenance worker and 1 intern.

The recommended budget increases by \$19,418 for funding an approved improvement package for salary for a part time intern.

The recommended budget increases by \$168,400 for an improvement package to fund routine maintenance items for the Meacham administration building such as increases in custodial staffing costs and supplies, HVAC maintenance/filters, rug service and annual window cleanings.

The recommended budget increases by \$160,000 to construct a new Customs and Border Protection

Municipal Airports

(CBP) office within the newly renovated Meacham Administration Building.

The recommended budget increases by \$100,000 to fund an approved improvement package for the set-up, configuration and implementation of a new lease management system.

The recommended budget increases by \$37,500 to fund an approved improvement package for increase funding for marketing at Meacham Airport.

The recommended budget increases by \$197,178 to fund an approved improvement package for future capital grant matches at Fort Worth Alliance, Meacham International and Fort Worth Spinks Airports.

Municipal Parking

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
License & Permits	10,133	12,413	12,413	12,413
Charge for Service	7,804,850	7,110,019	7,110,019	7,227,613
Use of Money & Property	38,509	112,312	112,312	112,312
Other	(315)	870	870	870
Transfer In	259,468	-	-	-
Revenue Totals	\$ 8,112,645	7,235,614	7,235,614	7,353,208
Salaries & Benefits	661,162	709,338	684,338	762,663
General Operating & Maintenance	2,291,503	2,197,784	2,222,784	2,289,178
Capital Accts	-	-	-	35,000
Debt Service Accts	271,953	-	-	-
Transfer Out & Other	4,912,669	4,328,492	4,328,492	4,266,368
Expenditure Totals	\$ 8,137,286	7,235,614	7,235,614	7,353,208
Number of FTE's	12.00	12.00	-	12.00
Number of AP's	-	12.00	-	12.00

FUND PURPOSE AND GOALS

The Parking Services Division in the Transportation and Public Works Department maintains and manages five parking garages, 20 surface lots and 2,700 metered parking spaces citywide.

The City garages are located at 10th and Taylor Street, 1200 Houston Street, 1301 Commerce Street, 1401 Gendy Street, and 8th and Main Street under a long-term lease to the Hilton Hotel. These facilities provide parking for the general public, especially as it relates to the Will Rogers Memorial Center, Museum of Science and History, Amon Carter Exhibits Hall, the Community Arts Center in the Cultural District, the Fort Worth Convention Center, City Hall and Central Business District in Downtown, City vehicles and the personal vehicles of City employees.

The remaining parking and office space not needed by the City is leased on a contractual basis. The City entered into a contractual agreement with SP Plus to begin managing the operations for Western Heritage Parking Garage in FY2010 and for Commerce Street and Houston Street in FY2011.

Metered parking exists throughout the Downtown Central Business District, the Texas Christian University/Berry Street area, the Cultural District and the Hospital District.

In FY2016 Debt Service Payments were budgeted in the Municipal Parking Fund, for FY2017 the Municipal Parking Fund transfers money to the appropriate debt service fund.

Municipal Parking

FY18 DISCUSSION

The FY18 recommended budget of \$7,353,208 is an increase of \$117,594 from the FY17 Adopted Budget.

The recommended budget increases by \$53,325 due to costs associated with pay for performance.

The recommended budget increases by \$155,621 in contractual services for Parking Meters, Maintenance and upgrades to the garages based on the department's forecasted expenditure in FY2017.

The recommended budget decreases by (\$47,013) for operational costs, maintenance, and outside purchased services, mainly driven by a reduction in commercial insurance premiums.

The recommended budget decreases by (\$62,124) for transfers out and other expenses, due to a reduction in transfers out to capital and in contribution to fund balance.

Stormwater Utility

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Charge for Service	36,886,536	37,792,240	37,792,240	38,737,046
Use of Money & Property	233,468	278,167	278,167	250,000
Other	205	20,000	20,000	20,000
Transfer In	568,222	40,000	40,000	40,000
Use of Fund Balance	-	-	-	-
Revenue Totals	\$ 37,688,431	38,130,407	38,130,407	39,047,046
Salaries & Benefits	7,227,189	7,607,568	7,607,568	8,477,359
General Operating & Maintenance	3,766,889	6,386,970	6,034,518	6,024,066
Capital Accts	115,927	-	-	-
Debt Service Accts	277,407	3,863	3,863	-
Transfer Out & Other	31,750,742	24,132,006	24,484,458	24,545,621
Expenditure Totals	\$ 43,138,154	38,130,407	38,130,407	39,047,046
Number of FTE's	113.20	113.20	-	113.20
Number of AP's	-	114.00	-	114.00

FUND PURPOSE AND GOALS

The Stormwater Utility Fund is an Enterprise Fund with the responsibility for providing stormwater management to approximately 215,000 residential and non-residential customers in the City of Fort Worth. The Stormwater Management Division is responsible for managing the entire municipal storm drain system, including discharges to and from the municipal system.

Stormwater Management is within two divisions of the Transportation and Public Works Department, formed around the recognized requirement for the City to develop and implement a cohesive, focused program to protect people and property from harmful stormwater runoff.

Stormwater Management is responsible for planning, constructing, operating and maintaining

the city-owned storm system including conducting watershed studies to identify needed improvements, reviewing new development for compliance with stormwater plans and standards; cleaning open channels, catch basins, storm drains, and culverts; reestablishing vegetation following construction or due to flooding/erosion; performing repairs in response to system failures, aging and damages; and responding to storms and other emergencies.

The assessment of the stormwater infrastructure is an ongoing effort; however the current estimate for needed capital improvements to address known flooding problems is over \$1.5 billion. Stormwater projects are necessary to address life safety issues, mitigate flooding and erosion, and replace undersized and deteriorated stormwater infrastructure. Over \$340 million of this backlog involves areas of the city where chronic flooding

Stormwater Utility

has occurred and presents an urgent threat to life and property.

In FY2016 Debt Service payments were budgeted in the Stormwater Utility Fund, for FY2017 the Stormwater Utility Fund transfers money to the appropriate debt service funds.

MAJOR ACCOMPLISHMENTS

- Verna Trail-Paint Pony Trail Drainage
- Improvements
- Burchill Channel Improvements
- Cedar Breaks Drainage Improvements
- Trinity Blvd (9700) Culvert Improvement
- Oakwood Trail Storm Drain Extension
- Lower Como Creek Erosion Control Improvements
- Dry Branch Creek Phase 2 Detention Improvements
- Bellaire Park Court Drainage Improvements
- Westcliff Drainage - Phase 2A
- Canyon Creek Emergency Repair (Pipe Rehab)
- Travis Avenue Emergency Repair (Pipe Repair)
- Park Hill Alley Drainage Improvements
- Eisenhower Storm Drain Extension

FY18 DISCUSSION

The FY18 recommended budget of \$39,047,046 is an increase \$916,639 over the FY17 adopted budget.

The Department estimates increases revenues in Utility Fees of \$944,806 from growth in billable impervious surface related to new development.

The recommended budget increases by \$36,490 for an increase in Street Rental Fee, calculated as a percentage of gross revenue.

The recommended budget increases by \$44,620 for an increase in Payment in Lieu of Taxes, calculated on Net Capital Assets for Stormwater infrastructure.

The recommended budget increases by \$640,429 for capital transfer out for the Stormwater Pay As You Go funding for capital improvements.

The recommended budget increases by \$314,478 for other professional services for contractual drainage design review services.

The recommended budget increases by \$869,791 for salary and benefit related increases including Pay for Performance and a decrease of salary savings from position's being filled, resulting in lower anticipated vacancies in the department in FY2018.

The recommended budget increases by \$196,356 for various allocations including administrative costs, IT System Support allocation, Radio Services allocation and ITS Miscellaneous Direct Allocation.

The recommended budget increases by \$62,474 for Billing Services Expense due to customer account growth. The customer database and billing for services is managed by the Water Department and allocated out to partnering utilities (Stormwater & Sanitation) on a cost sharing basis.

The recommended budget decreases by (\$1,289,096) for a reduction in contribution to fund balance.



Internal Service Fund Statement

FUND PURPOSE AND GOALS

Internal Service Funds finance the goods and/or services provided by one department of the City of Fort Worth to another. Departments utilizing services provided in-house are charged a fee by the Internal Service Fund department providing the service. The Internal Service Fund departments depend upon revenue generated from those fees to support all departmental functions. The City currently operates three funds on this basis: Equipment Services, Information Systems and Capital Projects Service.

The Equipment Services Fund enables the Property Management Department to procure and manage fuel and acquire, maintain, repair and dispose of vehicles and equipment in the City fleet.

The Information Systems Fund supports all operations of the City's Information Technology (IT) Solutions Department. The IT Solutions Department manages all City information services, including technical support, electronic systems development and telecommunications.

The Capital Projects Service Fund, through the Transportation and Public Works Department and the Property Management Department, provides engineering services for other City departments. Engineering services provided include project design and management, surveying, quality control testing and construction inspection for all water, storm drain, sidewalk and other infrastructure projects.

Equipment Services

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Intergovernmental	-	15,000	15,000	-
Charge for Service	26,700,485	24,492,362	24,492,362	25,544,420
Use of Money & Property	39,787	-	-	27,754
Other	12,712	18,500	18,500	18,500
Transfer In	6,500	110,000	110,000	10,000
Use of Fund Balance	-	325,882	325,882	-
Revenue Totals	\$ 26,759,485	24,961,744	24,961,744	25,600,674
Salaries & Benefits	7,756,980	8,523,809	8,523,809	9,400,023
General Operating & Maintenance	16,143,732	15,270,973	15,270,973	15,693,207
Debt Service Accts	-	9,643	9,643	-
Transfer Out & Other	744,152	1,157,319	1,157,319	507,444
Expenditure Totals	\$ 24,644,864	24,961,744	24,961,744	25,600,674
Number of FTE's	106.00	113.50	-	117.50
Number of AP's	-	111.00	-	115.00

FUND PURPOSE AND GOALS

The Equipment Services Fund, an Internal Service Fund, managed by the Fleet Services division of the Property Management Department, is charged with maintaining the City's fleet. The Fleet Services division procures and services vehicles and equipment for all City departments.

The Equipment Services Fund is principally sustained by revenues received from the interdepartmental billing of departments for the provision of fuel, parts, and other vehicle and equipment-related services. As an Internal Service Fund, the majority of Equipment Services' operating funds come from interdepartmental charges from other City departments for fuel, parts and services provided. The application of an overhead charge to all vehicle repair parts, fuel, and outside services, as well as an annual administrative fee assessed on most numbered vehicles and equipment, allows Fleet Services to support its

general, non-department specific administrative functions.

Fleet Services operates the following three service centers located throughout the city: James Avenue, Southside and Water. In August 2017, the PMD will complete the expansion of the Water Service Center with a construction budget of about \$7.1m. In November 2017, Fleet Services will add the Holly Service Center in North Fort Worth. The Holly Service Center was funded using monies from the 2014 Bond Program. Each service center stocks a wide variety of auto parts; functions as a fueling station for unleaded gas, diesel, and/or propane; and provides vehicle and equipment repair and maintenance. In addition, Fleet Services operates non-manned fueling sites in Southeast and Downtown Fort Worth.

In a continuing effort to provide the best possible fleet services, the Fleet Services division also contracts a wide variety of fleet-related services.

Equipment Services

Maintenance and repair services are contracted out for the following reasons:

- The required expertise is not available in-house
- A substantial capital investment would be necessary to perform the service in-house
- The service could be performed less expensively by an outside vendor.

As part of the strategy, Fleet Services privatized its parts inventory system at the end of FY2002. The FY2018 budget contains the continuation of that program. NAPA, as the current contracted provider, supplies the Division with vehicle and equipment parts.

As a part of the annual vehicle replacement plan, the department analyzes the entire City fleet, evaluating each vehicle's maintenance costs, useful life, mileage, down time, and other factors. Based on that yearly analysis, Fleet Services rates the vehicles then compiles a prioritized vehicle replacement list. Fleet Services staff subsequently meets with departments to fine-tune the recommended rankings. The refined list is then used to determine replacement vehicle priorities for the coming fiscal year.

Additionally, in order to stabilize budgeting for major purchases in vehicles and equipment, the City created a Vehicle and Equipment Replacement Fund in FY2014. This provides a systematic, citywide approach to procurement and disposition of fleet, as well as ensures adequate funds are available to purchase vehicles and equipment.

Under the United States Clean Air Act, at least 20% of fleets in cities like Fort Worth, that are in areas of Environmental Protection Agency (EPA) air quality non-attainment, must be comprised of alternative fuel vehicles. Currently, Fort Worth exceeds the mandated percentage, requiring that 50% of City vehicles purchased be alternative fuel vehicles.

Beginning with FY2014, the Fleet Services Division adjusted the rates in order to more accurately reflect the cost associated with fleet maintenance and to begin to stabilize the negative net position of the Equipment Services Fund. According to the FY2016 Comprehensive Annual Financial Report, the fund has returned to a positive net position.

Through management of the Equipment Services Fund, the Fleet Services Division of the Property Management Department is responsible for vehicle and equipment acquisition, as well as monitoring, servicing, repairing, fueling and disposition for the entire City fleet.

Within the division, field services, mechanical maintenance and repairs, fuel, lubricants, and other supplies are provided by the three service centers: James Avenue, Southside, and Water. In addition, body work is provided by the Brennan Body Shop. Fleet Services also contracts certain services to outside entities when contracting is deemed the most efficient and effective means to provide the required service. The Division has a Fuel Services section that provides fueling services for all City vehicles and equipment. Fleet Services' Technical Services Section performs procurement, disposition and other fleet administrative functions.

MAJOR ACCOMPLISHMENTS

Leading Fleet Award: This is the fourth year of this fleet award. The Leading Fleet Award recognizes the Top 50 fleets each year. The Property Management Department – Fleet Services Division was identified as #4 in fleet operations in 2017.

Top 100 Fleets in North America Award: The Fleet Services Division was named one of the "Top 100 Fleets in North America" for the 13th consecutive

Equipment Services

year, the Property Management Department – Fleet Services Division ranked 5th out of over 38,000 government fleets in 2017. The program recognizes and rewards peak performing fleet operations in North America. Currently in its thirteenth year, 100 Best Fleets identifies and encourages ever-increasing levels of performance improvement within the fleet industry.

Water Service Center expansion: will be completed in August 2017 completed and second maintenance and repair shift started.

North Service center: will open in November 2017.

Security Upgrade: Upgrade Security System for the Southside Service Center with completion expected by end of FY2017.

FY18 DISCUSSION

The FY18 recommended budget of \$25,622,586 increases by \$660,842 over the FY17 adopted budget.

The recommended budget increases by \$420,145 for funding of an approved improvement decision package which includes the addition of four authorized positions to staff the Fleet shop at the North Service Center.

The recommended budget decreases by (\$415,000) due to the elimination of one-time funding for the purchase of a fuel truck, an electric vehicle charging station and the purchase of LPG/CNG trucks for other departments. The reduction is offset by the addition of \$80,000 in Capital Transfers Out for capital costs.

The recommended budget decreases by (\$325,713) for IT refresh transfer out due to the completion of the Equipment Services Fund's portion of the new telephone system.

The recommended budget increases by a total of \$284,485 for motor vehicle fuel based on the unit cost of fuel for gasoline, diesel fuel and fleet fuel card purchases for FY2018.

The recommended budget increases by \$213,297 in contractual services due to the addition of NAPA staffing to provide services at the North Service Center.

The recommended budget increases by \$876,214 to capture the salary and benefits cost adjustments for the pay-for-performance incentive that may be applied in FY2018.

The recommended budget decreases by (\$122,501) for Administrative Services due to a decrease in the direct cost allocation charged to the City's proprietary funds. The change reflects the cost to the General Fund for overhead and staff support to accomplish services for other funds and are calculated annually by an outside consultant.

The recommended budget increases by \$154,152 due to higher costs required for ITS allocations.

The recommended budget decreases by (\$335,000) for lower transfers to capital and general maintenance costs.

Information Systems Fund

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Charge for Service	29,133,493	30,658,832	30,658,832	35,492,015
Use of Money & Property	59,331	-	-	-
Other	44,815	-	-	-
Transfer In	703,025	-	-	-
Use of Fund Balance	-	-	752,000	649,290
Revenue Totals	\$ 29,940,663	30,658,832	31,410,832	36,141,305
Salaries & Benefits	11,822,543	13,500,610	13,500,610	16,734,439
General Operating & Maintenance	13,313,725	16,936,358	16,936,358	19,183,631
Debt Service Accts	-	12,054	12,054	0
Transfer Out & Other	1,785,507	209,810	961,810	223,235
Expenditure Totals	\$ 26,921,775	30,658,832	31,410,832	36,141,305
Number of FTE's	137.50	135.50	-	156.50
Number of AP's	-	136.00	-	157.00

FUND PURPOSE AND GOALS

The Information Technology Solutions (IT Solutions) Department provides for the management of the City's information technology infrastructure, systems and services.

IT Solutions is responsible for coordinating all information technology resources to support the strategic vision of the City of Fort Worth providing quality service to the community. This coordination of information technology is accomplished through such services as planning and project management, administrative support, technical services, software application development and acquisition, and telecommunications.

As an internal services fund, the department allocates costs to city departments for services. All City departments are IT Solutions customers. The Department receives the bulk of its revenue from the allocations made to these customers. The Department's expenditures include personnel costs, operating supplies, contractual/consulting services,

licensing, maintenance and equipment such as servers, other hardware and software.

IT Solutions is organized into the following functional areas: Infrastructure Engineering Services, and ERP/IT Finance.

The Infrastructure Engineering Division consists of the following teams: Platform Technologies, Voice Services, Security, Radio Services, Network Services and Data Center Operations. Platform Technologies provides server and storage operations and supports the email administration. Voice Services operates and maintains the City's telephone system. Security provides cyber threat and vulnerability analysis, early warning, and incident response assistance. Radio Services manages and operates the City's public safety and public works radio systems. Network Services operates and maintains the City's data network. Data Center Operations provides 24/7 support and monitoring of all City IT systems and infrastructure. The Services Division consists of the following teams: Application Services, Business Analysis &

Information Systems Fund

Planning and Support Services. The Application Services include application development and implementation of software systems together with computer aided dispatch (CAD), database and geographic information systems (GIS) support. The Business Analysis & Planning group provide business analysis and project management to other city departments for IT projects. The Support Services includes Desktop and Hardware support which manages the City's desktop computing functions and devices and the Help Desk which provides IT technical assistance and services for all City departments.

The ERP/IT Finance Division is responsible for the operations and maintenance of the City's ERP System and the IT Solutions Department's financial and administration operations. The ERP system includes Human Capital Management Systems (Human Resource, Time & Labor, and Pay for Performance, Recruiting, and Benefits) and the Financial Management Systems (Asset Management, Accounts Payable, Cash Management, General Ledger, and Commitment Control). The IT Finance team handles financial and budget management functions, allocations, procurement of information technology equipment and services for all city departments, wireless procurement and management along with contract administration. This division is also responsible for the IT Solutions human resources related functions.

MAJOR ACCOMPLISHMENTS

Fiscal Year 16-17 saw the successful completion of many major projects. The Managed Print initiative replaced 910 printers and eliminated 713 existing printers. This effort also standardized the 235 various printer models in the inventory down to 8 available options. This project proved successful by reducing the monthly cost of \$103,000 per month down to the new average monthly cost of \$73,000 saving \$324,000 to the operating budgets of city

departments annually. Additionally, by eliminating the toner charges and maintenance costs the City avoided approximately \$782,000 per year.

Customer Service projects were a key focus of ITS efforts in 2017. The goal was to deliver new and upgraded systems to the city's departments enabling them to provide new offerings, enhanced services, and existing services more efficiently to internal customers and citizens. Specific projects include: Qless, Online Donations, nCourt, Fuel Reconciliation, Botanic Gardens, Litmos, Origami Risk, Papercut Employee Management, PD Warrant Confirmation, Pitney Bows, SharePoint Upgrade, MicroFocus Upgrade, LaserFiche Upgrade.

Operational Efficiency projects were also a key area of focus. The goal of these projects were similar in nature to the customer service efforts in that they provided new features and capabilities but their goal was to make the city's operations more efficient, reduce cost, and to optimize the support capabilities. Specific projects include: Active Operating Picture, Legal Files, VDI, Airwatch, EBMS Upgrade with mobile capabilities, Lidar, Papercut, and Sympro.

The City launch a revamped Web and Open Data program to address the need for community engagement, accountability, as well as operational efficiency. This effort included a web and open data governance process to ensure that staff was focused on the right efforts, only appropriate data is published, and accountability in the delivery of capabilities. A new portal was designed and published. The city delivered an exciting new capability called One Address to enable detailed information regarding any city address. Furthermore, several citizen focused efforts were released this year including Waze integration for real time accident reporting, Yelp integration for restaurant health scores, and Alexa integration for city news and career opportunities.

Information Systems Fund

Another successful program was the computer refresh program. A total of 1,800 PC's have reached end of life expiration and were replaced. Standardizing this process also cleared the backlog of devices waiting to be replaced.

There were multiple functions added to IT Solutions that was absorbed without staff additions including cable television service and billing, copier support, audio/visual equipment management, support for community center labs, the mobile data computer program, and outdoor warning system administration.

FY18 DISCUSSION

The recommended budget increases by a total of \$5,482,473 over the FY17 adopted budget. The funding includes \$1,393,792 for Salaries and Benefits, \$1,840,037 for the transfer of 21 technology focused positions from various operating departments to the IT Organization, and \$2,248,644 for Operating & Maintenance costs.

The variance drivers center on equity, merit and benefits for the increase in Salaries and Benefits, transferred positions, and the increase in Operating & Maintenance provides for new system maintenance, contractual increases and the transitioning of ERP project expenditures to IT Solutions Operating budget.

Capital Projects Services Fund

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Charge for Service	8,419,516	709,252	7,813,070	1,156,160
Use of Money & Property	7,412	25,000	25,000	25,000
Other	6,000	17,747	17,747	17,747
Transfer In	4,231,300	7,105,318	1,500	10,441,664
Revenue Totals	\$ 12,664,228	7,857,317	7,857,317	11,640,571
Salaries & Benefits	6,398,915	5,989,511	5,989,511	9,652,226
General Operating & Maintenance	1,690,874	1,580,869	1,580,869	1,961,623
Capital Accts	-	52,000	52,000	-
Debt Service Accts	-	3,067	3,067	-
Transfer Out & Other	93,582	231,870	231,870	26,722
Expenditure Totals	\$ 8,183,371	7,857,317	7,857,317	11,640,571
Number of FTE's	77.00	69.00	-	98.00
Number of AP's	-	69.00	-	98.00

FUND PURPOSE AND GOALS

Since FY2002, the City has been self-insured for the The Capital Projects Service Fund through the Infrastructure Design and Construction Group provides for program management, engineering design, project management, surveying, quality control and construction inspection services for most water, sewer, street, storm drainage, sidewalk and other infrastructure improvement projects.

The core functions include: leadership and management of the City's high profile capital programs and projects; implementation of Integrated Program Management; facilitation and improvement of tracking and reporting of project/program status in partnership with the Management Team and Financial Management Services Department; improvement and capacity expansion of the City capital program and project delivery systems; and synchronization of the City's capital planning process with the City's Comprehensive Plan.

FY18 DISCUSSION

The FY18 recommended budget of \$11,640,571 is an increase of \$3,783,254 over the FY17 adopted budget.

The recommended budget revenues increase by \$3,783,254 over FY17 adopted budget total revenue. This is due to growth of new revenues driven by an increase in capital development throughout the City.

The recommended budget increases by \$3,662,715 for Salaries and Benefits due to the approval of a decision package to add 28 authorized positions to the Capital Projects Service Fund. These new positions include five Engineering Positions, two business support positions, 11 capital delivery support positions, two pavement marking positions, a signal program management position, two sidewalk program positions, a neighborhood streets position, two Street Rehabilitation positions, and two senior capital project officers. These positions will provide needed capacity for a broad scope of capital projects throughout the City.

Capital Projects Services Fund

The recommended budget increases by \$380,754 for General Operating and maintenance expenses.

The recommended budget decreases by (205,148) reflecting a decreased contribution to fund balance from the FY2017 adopted budget and other miscellaneous decreases.

The recommended budget includes the recognition of 1 A.P. / 1 FTE that was not reflected in the departments position count. This has no budgetary impact.

HR Group Health Fund

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Use of Money & Property	256,701	357,366	357,366	357,366
Other	72,420,566	75,298,680	75,298,680	82,543,578
Transfer In	-	-	3,000,000	-
Use of Fund Balance	-	-	7,500,000	-
Revenue Totals	\$ 72,677,268	75,656,046	86,156,046	82,900,944
Salaries & Benefits	1,899,151	1,842,941	1,842,941	1,917,272
General Operating & Maintenance	83,581,746	73,804,143	81,804,143	80,974,710
Transfer Out & Other	28,274	8,962	2,508,962	8,962
Expenditure Totals	\$ 85,509,171	75,656,046	86,156,046	82,900,944
Number of FTE's	9.57	9.65	-	9.65
Number of AP's	-	10.00	-	10.00

FUND PURPOSE AND GOALS

Funds for the health insurance for employees, retirees, and their dependents, plus basic life insurance for employees, are budgeted in the Group Health and Life Insurance Fund. Since FY2002, the Group Health and Life Insurance Fund budget has included funds for the Employees' Wellness Program. Fund revenues come from active employees, contributions from City funds and interest on investments.

in the group health insurance rates for both the City and employees.

The recommended budget increases by \$74,331 in salaries and benefits due to a 3% increase in budgeted for Pay for Performance salary increase and to fully fund the Wellness Incentive program.

The recommended budget decreases by (\$14,425) in the professional & technical services due to a decrease in IT allocations.

The recommended budget increases by \$7,189,176 in Other Purchased Services mainly due to account for increases in the Claims Payments/Settlements costs.

MAJOR ACCOMPLISHMENTS

Eliminated out of network benefit for medical labs and coverage for over-the-counter medications.

Replaced joined purchasing coalition to reduce cost of prescription medications by 15% - 17%.

FY18 DISCUSSION

The recommended budget includes an increase in revenue of \$7,244,898 mainly related to increases

HR Retiree Health Fund

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Use of Money & Property	5,033,716	-	-	-
Other	30,799,594	30,306,193	30,306,193	31,643,831
Transfer In	-	-	2,500,000	-
Revenue Totals	\$ 35,833,310	30,306,193	32,806,193	31,643,831
Salaries & Benefits	-	353,176	353,176	357,809
General Operating & Maintenance	32,312,095	29,953,017	32,453,017	31,286,022
Expenditure Totals	\$ 32,312,095	30,306,193	32,806,193	31,643,831
Number of FTE's	0.00	1.35	-	1.35
Number of AP's	-	1.00	-	1.00

FUND PURPOSE AND GOALS

In FY2016, to aid in the financial management activities and to demonstrate legal compliance, a new fund was created segregating functions and activities related to the administration of retirees. The new fund, Retiree Healthcare Trust Fund, will account for revenue generated and expenditures incurred in administering retired employee's group benefits. Fund revenues come from retirees, contributions from City funds and interest on investments.

in the retiree health insurance rates for both the City and retirees.

The recommended budget includes an increase salaries and benefits of \$4,633 due to a 3% Pay for Performance salary increase.

The recommended budget increases by \$1,333,005 in Other Purchased Services to account for increases in the Medicare Advantage Premiums due to increased enrollment.

MAJOR ACCOMPLISHMENTS

Transitioned non-Medicare retirees over the age of 65 to Medicare.

FY18 DISCUSSION

The recommended budget includes an increase in revenue of \$1,337,638 mainly related to increases

Risk Financing Fund

Fund Summary

	FY16	FY17	FY17	FY18
	Actuals	Adopted Budget	Revised Budget	Recommended Budget
Use of Money & Property	189,932	38,000	38,000	168,000
Other	25,797,254	20,037,590	20,037,590	19,224,324
Transfer In	8,646,963	-	-	-
Use of Fund Balance	-	-	3,000,000	-
Revenue Totals	\$ 34,634,149	20,075,590	23,075,590	19,392,324
Salaries & Benefits	1,542,930	1,598,641	1,598,641	1,686,359
General Operating & Maintenance	17,026,461	17,562,661	17,562,661	17,697,713
Transfer Out & Other	14,754,718	914,288	3,914,288	8,252
Expenditure Totals	\$ 33,324,109	20,075,590	23,075,590	19,392,324
Number of FTE's	15.80	15.00	-	15.00
Number of AP's	-	15.00	-	15.00

FUND PURPOSE AND GOALS

Formed in FY2016, the Risk Financing Fund is comprised of Risk Management and Workers' Compensation. The Risk Management function is comprised of the City's commercial insurance program and self-insured programs, claims and litigation management and subrogation programs. It focuses on controlling costs from losses and costs incurred by the City due to accidents, as well as managing an integrated program responsible for the preservation and protection of the City's resources and assets through loss prevention, loss control, and risk financing mechanisms. The Workers' Compensation function is responsible for providing statutorily-mandated workers' compensation benefits to City employees who are injured in the course and scope of employment for which compensation is payable under the Texas Workers' Compensation Act.

MAJOR ACCOMPLISHMENTS

Origami Risk Management Information System – With the successful implementation of the new RMIS system, the Property and Casualty Section

has been able to simplify and enhance incident reporting by departments, improve claim handling efficiency, cleanup the claim administration process, and provided a cost savings with the new system.

Risk Matrix for Property & Casualty Insurance – The Property and Casualty Section has completed a city-wide General Liability guidelines matrix for Performers, Instructors, or Readers on City Property to aid in the department's risk assessment and minimum General Liability insurance requirements when contracting with outside vendors for such events.

Subrogation Recoveries – Property & Casualty Section subrogation recoveries are increasing and trending with prior years collections. Workers' compensation subrogation recoveries in FY 2017 have more than doubled recoveries in past fiscal years.

Safety Committee – The Employee Health & Safety Section established a Centralized Citywide Safety Committee for the purposes of defining the goals and objectives of the City's Employee Health and

Risk Financing Fund

Safety Program, developing policies and procedures, increasing employee awareness concerning safety, and monitoring the effectiveness of safety program activities. The Safety Committee provides a feedback mechanism for organizational safety issues, develops alternative operational solutions for complex safety problems, and reviews employee safety suggestions and concerns.

Safety Manual – The Employee Health & Safety Section developed a Citywide Safety Manual to serve as a reference document for all City departments as an important resource for general and specific health and safety program information. The Safety Manual provides employees with access to health and safety-related resources and information, presents information regarding health and safety programs, policies, procedures, and standards, and assist employees in their efforts to prevent accidents and reduce occupational health and safety risk exposures.

Safety Training – The Employee Health & Safety Section established an Online Safety Training Program that enables City employees to receive specific training on-line on a wide variety of safety topics that relate to safe job performance. This program was established as a pilot program with the Water Department. An education and training program for health and safety is one of the most necessary and basic elements of an Employee Health and Safety Program. A training program addresses specific health and safety responsibilities and provides accident prevention information for agency employees.

Workers' Compensation Medical Benefits – The Workers' Compensation Section established a 504 Workers' Compensation Health Care Network to provide medical treatment for injured City employees. The City Council authorized the establishment of a direct care network of health care providers (M&C C-27435 approved 8/25/2015)

under the authority granted to municipalities by the Texas Legislature (TX Labor Code, §504.053). The HR Risk Management Division in cooperation with the City's workers' compensation third party administrator, York Risk Services Group, established the "BlackStone Provider Panel" network of doctors, which went into effect October 1, 2016.

Workers' Compensation Data Analysis and Reporting – The Workers' Compensation Section developed a Workers' Compensation Data Analysis and Reporting System. HR Risk Management Division initiated a professional services agreement with IntegerHealth to develop a data analysis and reporting system for workers' compensation claims and injuries. This system combines workers' compensation claims data with the City's PeopleSoft Payroll system data to provide data reports by City Department, to include lost time and limited duty reports. The system also provides report card capabilities for evaluating medical treatment and return-to-work outcomes of health care providers who are treating City of Fort Worth injured employees. This system became operational in July 2017.

Claim Reviews – The Workers' Compensation Section initiated Workers' Compensation Claim Review meetings with Department Directors and their executive management staff. The purposes of these claim reviews are to inform Department executive management about HR Risk Management and the third party claims administrator's efforts to management workers' compensation claims, pay medical and indemnity benefits timely, and effect the earliest possible return-to-work of injured employees when medically able to do so.

FY18 DISCUSSION

The recommended budget decreased overall by

Risk Financing Fund

(\$683,266) due to zero contribution to Net Position and declining claims from latest actuarial analysis.

The recommended budget includes an increase of \$175,000 for a new vehicle insurance policy. This policy will cover vehicles with values and costs of damage exceeding \$25,000. This is an extension to the current Property Policy.

The recommended budget increases by \$87,718 in salaries and benefits due to a 3% increase in budgeted for Pay for Performance salary increase and expected Separation Leave costs.

The recommended budget increases by \$421,222 due to estimated Self Insurance Losses.

The recommended budget decreases by (\$595,038) due to the actual cost of Fire and Extended Coverage insurance policy.

The recommended budget decreases by (\$895,929) due to zero contribution to net position.

Glossary and Acronyms

The Annual Budget and Program Objectives document contains specialized and technical terminology that is unique to public finance and budgeting. To help both City departments and the general citizenry understand the terminology used during the budget process, this glossary is provided by the Budget and Analysis Division of the Performance and Budget Department and included in the adopted and published budget document as a reference.

Account: A seven-digit numerical code of which the first character defines the specific classification of dollar values in the financial records, i.e., assets, liabilities, equities, revenues and expenditures/expenses. The remaining digits provide a further breakdown of account types into specific character and object groupings.

Accounting System: The methods and records established to identify, assemble, analyze, classify, record, and report a government's transactions and to maintain accountability for the related assets and liabilities.

Accrual Basis of Accounting: A basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows. For example, in accrual accounting, revenue that was earned on April 1, but for which payment was not received until July 10, is recorded as revenue on April 1st regardless of the timing of when the payment is received.

Activity: Activities are the major tasks performed to create outputs. One or more activities could be deemed critical for achieving *Council goals*.

Ad Valorem Tax: A tax based on value (e.g., a property tax).

Agency Fund: A fund normally used to account for assets held by a government as an agent for individuals, private organizations, or other governments and/or other funds.

Annual Financial Report: A financial report applicable to a single fiscal year.

Appraisal Cap: Limitation on value increases of residential homesteads from year to year.

Appraised Value: Either the market value or value determined by using another method of valuation according to the Property Tax Code Chapter 23.

Appropriation: A legal authorization made by the City Council that permits the City to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time in which it may be expended.

Appropriation Ordinance: The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

Assessed Valuation: A value that is established for real or personal property for use as a basis for levying property taxes.

Assessor: A person either elected or appointed by the governing body that calculates taxes and prepares the tax bills.

Audit: A comprehensive examination of how an organization's resources were actually utilized, concluding in a written report of the findings. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the organization met its stated goals.

Glossary and Acronyms

Authorized Position (A.P.): A position included in the budget document, authorized by the City Council as part of the total authorized strength of a department. Positions are specifically approved by designated classification titles and corresponding salary level, based on an analysis by the Human Resources Department of the tasks to be performed.

Balanced Budget: A budget in which planned expenditures can be met by current income from taxation and other central government receipts.

Balance Sheet: A financial statement that discloses the assets, liabilities, and equity of a specific governmental fund as of a specific date.

Basis of Accounting: A term used to refer to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, the basis of accounting relates to the timing of the measurements made, regardless of the nature of the measurement, through either the cash method or the accrual method.

Benchmark: A standard or point of reference against which processes, results, or data may be compared or assessed. Benchmarks may be internal or external.

Bond: An interest-bearing certificate of debt; a written contract by an issuer to pay to the lender a fixed principal amount on a stated future date, and a series of interest payments on the principal amount until it is paid.

Budget: A financial plan for a specified period of time (i.e., a fiscal year) that includes all planned expenditures for various municipal services and the proposed means of financing them.

Budget Adjustment: A legal procedure utilized during the fiscal year by the City staff and City Council to revise a budget appropriation. The City of Fort Worth's City Charter requires City Council approval through the adoption of a supplemental appropriation ordinance (which specifies both the source of revenue and the appropriate expenditure account) for any interdepartmental or interfund adjustments. City staff has the prerogative to adjust expenditures within a departmental budget.

Budget Calendar: The schedule of key dates or milestones which the City departments follow in the preparation, adoption, and administration of the budget.

Budget Document: The instrument used by the City staff to present a comprehensive financial program to the City Council.

Budget Message: The opening section of the Budget Document that provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Manager. The Budget Message is also referred to as the City Manager's Message or Budget Transmittal Letter.

Budget Reestimate: Process of taking year-to-date financial information, using that information to project future financial performance for the remainder of the fiscal year, then comparing the result to the fiscal year budgeted amount as a way to gauge financial performance. The reestimate process takes place throughout the fiscal year for most funds.

Budgetary Control: The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Budgeted Funds: Funds that are planned for certain uses but have not yet been formally or legally appropriated by the legislative body. The budget document that is submitted for City Council approval is comprised of budgeted funds.

Glossary and Acronyms

Business Plan: A department-level plan; in this plan, departments outline each division's Service Areas and associated key performance indicators, and priority initiatives for each. This document is meant to serve as a high-level annual performance plan, in which measures are periodically updated to facilitate continuous observation, trend analysis, and improvement of department activities and services.

Business Unit Department: A numerical code that details financial responsibility for revenues and expenditures. The center specifically shows the department-division-section for operating funds, department-fund-project for bond funds, and department-project for grants and other capital project funds.

Capital Assets: Long-lived tangible assets obtained or controlled as a result of past transactions, events, or circumstances. Capital assets include buildings, equipment, infrastructure, improvements other than buildings, and land. In the private sector, these assets are referred to most often as "property," "plant," and "equipment."

Capital Expenditures: Expenditures resulting in the acquisition of, or addition to, the government's general capital assets.

Capital Equipment Budget: The portion of the annual operating budget that appropriates funds for the purchase of capital equipment items. These expenditures are often separated from regular operating items, such as salaries, services, and supplies. The Capital Equipment Budget includes funds for capital equipment purchases, which are usually distinguished from operating items according to their value and projected useful life. Examples include vehicles, minor equipment, furniture, machinery, building improvements, and special tools. The dollar value varies according to the policy established by each jurisdiction. For the City of Fort Worth, this limit is \$5,000.

Capital Improvement Plan (CIP): A plan that describes the capital projects and associated funding sources the City intends to undertake in the current fiscal year plus four successive fiscal years, including the acquisition or construction of capital facilities and assets, and the maintenance thereof.

Capital Improvement Program Budget: A Capital Improvement Program (CIP) Budget is a separate budget from the operating budget. Items in the CIP are usually construction projects designed to improve the value of government assets. Examples of capital improvement projects include new roads, sewer lines, buildings, recreational facilities, and large scale remodeling. The City Council receives a separate document that details the CIP costs for the upcoming fiscal year.

Capital Projects Fund: A governmental fund established to account for resources used for the acquisition of large capital improvements and non-reoccurring expense other than those acquisitions accounted for in proprietary or trust funds.

Cash Accounting: A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

Cash Balance: The amount of cash on hand and cash equivalents at any point in time, net of inflows and outflows.

Cash Management: Refers to the management of the cash that is necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

Character: A basis for distinguishing types of expenditures; the nine major characters used by the City of Fort Worth are: salary and wages-01, employee benefits-02, professional and technical services-03, utilities, repairs and rentals-04, other purchased services-05, supplies-06, property/capital assets-07, debt-08, transfers and others-09

1. **Salary and Wages** are also referred to as Character 1 expenses, consist of the costs associated with compensation to individuals providing services to the City as employees and includes all salary and supplemental costs.
2. **Employee Benefits** indirect and non-cash compensation paid to an employee; compensation can include: social security, unemployment compensation, workers compensation, health insurance, life insurance, medical plan, paid vacation, pension and gratuity.

Glossary and Acronyms

3. **Professional and Technical Services** are also referred to as Character 3 expenses and represent costs associated with services or activities performed under expressed or implied costs and charges for professional, specialized or trade services rendered. This category includes services provided to City departments through Internal Service Funds such as computer technical support, copy and mailroom services, and vehicle fleet maintenance services and through per-capita-allocated service costs such as insurance, healthcare, legal, and administrative services.
4. **Utilities, Repairs and Rentals** items and supplies that are necessary to perform public service duties; these items and supplies often encumber the usage of funds and, in some cases, required static purchasing guidelines.
5. **Other Purchased Services** services that may be required in connection with a public works project meeting the definition of public work.
6. **Supplies** are also referred to as Character 6 expenses and consist of the costs associated with goods that are consumed or used in connection with providing City services and that are of either limited cost (less than \$5,000 per unit) or have a limited useful life (less than three years). Examples include basic office supplies; minor electronic equipment; books and magazines; construction raw materials; postage; uniforms; vehicle fuel and accessories; and library books.
7. **Property/Capital Assets (capital expenses)** are also referred to as Character 7 expenses and reflect outlays related to the acquisition or construction of fixed assets, which are those having a greater cost (\$5,000 or more per unit) or a longer projected useful life (three years or more) and that are often eligible for depreciation. The City's fixed assets fall primarily into the following categories: 1) Land; 2) Improvements other than buildings; 3) Buildings; and 4) Equipment.
8. **Debt** which is also referred to as Character 8 expenses refers to money paid as interest and principal on loans received or public securities issued by the City as borrower or issuer.
 - a. Principal refers to the unpaid balance of funds borrowed, excluding any interest or other fees.
 - b. Interest refers to money that is paid in exchange for borrowing or using another person's or organization's money.
9. **Transfers and Others** an approved movement of monies from one separate fund to another fund. Budgets can call for Transfers In to the General Fund to pay for centralized expenditures such as utilities, insurance, or fringe benefits. Transfers Out from the General Fund may be required to subsidize new special activity funds or those with insufficient or unreliable revenue sources.

Collector: A person who collects and accounts for the property taxes for the taxing unit.

Commitment: The pledge of appropriated funds to purchase an item or service. Funds are committed when a requisition is issued through the Purchasing Division of the City.

Community Indicator: Use of citizen survey response data to evaluate city progress toward *Council goals*. Community indicators can be used as *key performance indicators* for strategic level *objectives*, but it is important that they are used in coordination with internal measures.

Glossary and Acronyms

Comprehensive Annual Financial Report (CAFR): A thorough and detailed presentation of a government's financial condition. It reports on the government's activities and balances for each fiscal year. The CAFR is presented in three sections: 1. introductory section – includes transmittal letter with financial overview, discussion of the overall economy and organization charts of the entity. 2. Financial section – includes the independent auditor's report, management's discussion and analysis, government-wide financial statements, notes to the financial statements, required supplemental information, combining financial statements and schedules. 3. Statistical section – includes additional financial, economic, and demographic information on a multi-year basis.

Contribution to Fund Balance: Refers to an allocation of money from revenues received during the fiscal year in a Governmental Fund that the City receives, does not expend and carries forward for future use.

Contribution to Net Position: Refers to an allocation of money from revenues received during the fiscal year in a Proprietary or Fiduciary Fund that the City receives, does not expend and carries forward for future use.

Core Objective: The broad, continuous goals of the City as identified in the management plan. Core objectives are established to assist departments in aligning their activities with Council goals.

Council Goals: Goals set by City Council, based on citizen input, that all *management plan core objectives*, department *objectives*, programs, and *initiatives* strive to attain.

Current Taxes: Taxes that are levied and due within one year.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, and notes. See Accounts Payable, Bond, Note Payable, Long-Term Debt, and General Long-Term Debt.

Debt Service: The cash that is required for a particular time period to cover the repayment of interest and principal on a debt. Debt Service is projected on an annual basis.

Deficit: (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period, or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

Delinquent Taxes: Taxes that remain unpaid on and after the date due, after which a penalty for nonpayment is attached.

Department: A major administrative division of the City that indicates overall management responsibility for an operation or group of related operations within a functional area.

Depreciation: The process of estimating and recording the lost usefulness or expired useful life from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Designations: Designations are the desired uses of fund balance which are discretionary in nature in that the requested items were not budgeted in the prior year. To be a valid designation request, the department must not have spent their entire prior year budget (i.e., have savings), and must provide justification for the request approved by the appropriate Assistant City Manager.

Disbursement: Payment for goods and services in cash or by check.

Effective Rate: The rate that would generate the same amount of levy as last year's rated based on the current year's values.

Effectiveness: A measure of how adequately the intended purpose is accomplished and the intended or expected results are produced.

Glossary and Acronyms

Encumbrance: The commitment of appropriated funds to purchase an item or service. Committed funds become encumbered when a purchasing requisition becomes an actual purchase order.

Enterprise Fund: Enterprise Fund - Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. Enterprise funds within the City of Fort Worth are established for services such as water and sewer, parking facilities, airports, solid waste management, and golf courses.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year. It may also be defined as the proposed financing sources estimated to finance the proposed projected expenditure.

Exemption: Excluding all or part of a property value from taxation.

Expenditure: Decreases in the use of net financial resources other than through inter-fund transfer. Expenditures include current operating expenses requiring the present or future use of net current assets; debt service and capital outlays; and intergovernmental grants, entitlements, and shared revenues.

Expenses: Outflow or other depletion of assets or incurrence of liabilities during a specific period of time which results from the delivery or production of goods, rendering of services, or carrying out of other activities that constitute the entity's ongoing major central operations.

External Indicator: External entity data that is used to evaluate city progress toward *Council goals*. External indicators can be used as *key performance indicators* for strategic level *objectives*, but it is important that they are used in coordination with internal measures. Data sources could include TXDOT (Texas Department of Transportation), the T (the Fort Worth Transportation Authority), TCEQ (Texas Commission on Environmental Quality), TRWD (Texas Regional Watering District), NCTCOG (North Central Texas Council of Governments), or the Chamber of Commerce.

Fiduciary Funds: Fiduciary funds are used to account for assets that the City holds in trust for the benefit of other specified entities or individuals and that are unavailable for the City's own purposes.

Financial Resources: Cash and other assets that, in the normal course of operations, will become cash.

Fines and Forfeitures: Refers to payments as a result of or in connection with an alleged violation of law and include deferred disposition fees, penalty fees, traffic fines, general fines, court service fees, and truancy court fees.

Fiscal Year: The twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City of Fort Worth's fiscal year is October 1 through September 30.

Fixed Assets: Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Full Faith and Credit: A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

Full-Time Equivalent: A calculation used by the City to determine its labor needs, defined as the total hours worked divided by the average annual hours worked in full-time jobs.

Function: A group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a broad goal or major service.

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Fund: A fiscal and accounting entity with a self-balancing set of accounts that records all financial transactions for specific activities of government functions. Seven major fund types and two account groups are commonly used: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds, general fixed asset account group, and general long-term debt account group.

Fund Accounting: An accounting system emphasizing accountability rather than profitability, used by non-profit organizations and governments. In this system, a fund is a self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations. State and local governments use three broad categories of funds: governmental funds, proprietary funds and fiduciary funds. Governmental funds include the following fund types: General Fund, Special Revenue Funds, Capital Projects funds, debt service funds and permanent funds. Proprietary funds include the following types: enterprise funds and internal services funds. Fiduciary funds include pension trust funds, investment trust funds, private-purpose trust funds and agency funds.

Fund Balance: The difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources. Fund Balance is broken up into five categories:

1. **Non-spendable Fund Balance:** Includes amounts that are not in a spendable form or are required to be maintained intact. Examples are consumable inventories.
2. **Restricted Fund Balance:** Includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and donations.
3. **Committed Fund Balance:** Includes amounts that can be used only for the specific purposes determined by a formal action (for example, legislation, resolution, and ordinance) of the City Council. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.
4. **Assigned Fund Balance:** Comprises amounts intended to be used by the City of Fort Worth for specific purposes. Intent should be expressed by the City Manager. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at minimum, intended to be used for the purpose of that fund.
5. **Unassigned Fund Balance:** Represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to a specific purpose within the General Fund. Unassigned amounts are technically available for any purpose.

Fund Type: Any one of three categories into which all funds are classified in governmental accounting. The fund types are: general, special revenue, debt service, capital projects, permanent, enterprise, internal service, private-purpose trust, pension trust, investment trust, and agency.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. These principles govern the form and content of the financial statements of an entity, and encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. Including not only broad guidelines of general application, but detailed practices and procedures, these principles provide a standard by which to measure financial presentations. The primary authoritative body for the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Governmental Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body for government entities.

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General Debt Obligation: Refers to revenues generated from the sale of public securities.

General Debt Service Funds: Funds used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

General Fund: The largest fund within the City that accounts for all financial resources of the government except for those required to be accounted for in another fund. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, public health, parks and community services, libraries, public works, and general administration.

General Ledger: A file that contains a listing of the various accounts necessary to reflect the financial position and results of governmental operations.

General Obligation Bonds: Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from the debt service portion of the City's property tax, and these bonds are backed by the full faith and credit of the issuing government. General obligation bonds are issued with the belief that a municipality will be able to repay its debt obligation through taxation or revenue from projects. To issue general obligation bond, bond election may require.

Goal: The result or achievement towards which an effort is directed and intended to accomplish.

Governmental Funds: Governmental Funds are used to account for activities traditionally associated with the government and that are primarily funded from tax revenues. Examples of such activities include public safety services, acquisition or construction of infrastructure and other capital assets, and the servicing of general long-term debt.

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed to the grantee.

Hyperion: The City's budgeting system of record. A computer program that allows department's the ability to budget revenues and expenditures for use throughout a specific fiscal year.

Initiative: A department action or project with a timeline and measureable *outcomes* that pursues a department *objective*. Initiatives are measured by *milestones* which are generally *qualitative*.

Interfund Transfers: Amounts transferred from one fund to another.

Intergovernmental Revenue: Revenue received from another governmental entity for a specified purpose. In Fort Worth, these are funds from Tarrant County, the State of Texas, and through recovery of indirect costs from federal and state agencies.

Internal Service Fund: A fund used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis. Examples of some of these funds are as follows: the Office Services Fund, the Equipment Services Fund, the Temporary Labor Fund, and the Information Systems Fund.

Inventory: A detailed listing of property currently held by the government showing quantities, descriptions and values of the property, units of measure, and unit prices.

Invoice: A bill requesting payment for goods or services by a vendor or other governmental unit.

Key Performance Indicator (KPI): A strategic level *performance measure* that demonstrates how well the City is achieving *Council goals* and *management plan core objectives*.

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Key Performance Measure (KPM): A performance measure that demonstrates how effective a department is at achieving management plan *core objectives*. These may also be identified as *key performance indicators* by City management.

Levy: To impose taxes, special assessments, or service charges for the support of City activities. Also, the amount of tax for an individual property or the sum of all individual amounts of tax.

Liabilities: Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or to provide services to other entities in the future as a result of past transactions or events; what you owe.

Licenses and Permits: Payments received in connection with the City's regulatory activities and its review and issuance of permission to undertake an act or pursue an occupation; they include utility franchise fees; building, electrical, and plumbing permit fees; parking permit fees; health and safety permit fees; and occupational license charges.

Line-Item Budget: A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately along with the dollar amount budgeted for each specified category.

Long-Term Debt: Any un-matured debt that is not a fund liability and at the same time has a maturity of more than one year.

Maintenance and Operations (M&O): Taxes that are generated by the taxing unit for general expenses.

Management Plan: A high-level strategic plan developed by the City's executive-level staff that communicates overall guidance and direction on *Council goals* and the organizational actions required to pursue those goals. This plan assists departments in aligning their *activities* with *Council goals*.

Milestone: A task, event, or critical decision point related to an initiative or project. Milestones can be tracked to evaluate achievement or level of completion of an initiative or project.

Mission: A statement describing an organization's fundamental purpose.

Modified Accrual Accounting: Modified Accrual Basis of Accounting – The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under this basis of accounting, revenues are recognized when they become both “measurable” and “available” to finance expenditures in the current period. For example, revenue that is earned and measurable on April 1, is billed on April 30th, and paid on May 1st would not be recorded as revenue until payment is received on May 1st.

Municipal Bonds: Debt securities issued by a state, municipality or county to finance its capital expenditures. Municipal bonds are exempt from federal taxes and from most state and local taxes, especially if you live in the state in which the bond is issued.

Net Income: Proprietary fund excess of operating revenues, non-operating revenues and operating transfers in over operating expenses, non-operating expenses, and operating transfers out.

Net Position: Net Position is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in a proprietary fund.

Objective: The reason for making specific efforts or taking deliberate actions with the intent to attain or accomplish an identified goal, targeted level, or meet a defined purpose; the broad, continuous goals of a department.

Operating Budget: The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel and the proposed means of financing them.

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Operating Expenditures (Governmental Funds): An expenditure incurred in carrying out the City's day-to-day activities. Operating Expenditures include such things as payroll, employee benefits and pension contributions, transportation and travel.

Operating Expenses (Proprietary Funds): An expense incurred in carrying out the City's day-to-day activities. Operating Expenses include such things as payroll, employee benefits and pension contributions, transportation and travel, amortization and depreciation. Notwithstanding the foregoing, with respect to a City Enterprise for which obligations, secured in whole or in part by the revenues of such Enterprise (such as the City's Water and Sewer System), have been issued or incurred, Operating Expenses shall be determined in accordance with State law and terms of the ordinances pursuant to which such obligations were issued or incurred.

Operating Fund: A fund restricted to a single fiscal year.

Operating Revenue: Revenues from regular taxes, fees, fines, permits, charges, for service and similar sources. Operating Revenues exclude proceeds from long-term debt instruments used to finance capital projects and other financial sources.

Operating Statement: The financial statement disclosing the financial results of operations of an entity during an accounting period in conformity with Generally Accepted Accounting Principles (GAAP). In governmental financial reporting, operating statements and statements of changes in fund equity are combined into "all-inclusive" operating statement formats.

Operating Transfers: Interfund transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended) where there is no intent to repay. See Interfund Transfers and Residual Equity Transfers.

Other Local Taxes: Refers to specialized taxes that are limited to certain products, activities, or occupations; they include alcoholic beverage and other product-specific tax, hotel occupancy taxes, and communication provider taxes.

Other Revenue: Refers to miscellaneous receipts that fall outside of the other listed categories and include third-party reimbursement for labor costs and include some internal service charges.

Outcome: The actual effects, impacts, or results of programs, projects, or initiatives. Outcomes can be measured based on their efficiency or effectiveness.

Pay-As-You-Go Financing: The use of currently available cash resources to pay for capital investment. It is an alternative to debt financing.

Performance: The execution or accomplishment of work which produces results.

Performance Budget: A budget that focuses upon activities rather than line items. Workload and unit cost data are collected in order to assess the efficiency of services. Typical data collected might include miles of streets paved per year, cost of paved streets per mile, tons of garbage collected per employee hour, or cost per employee hour of garbage collection.

Performance Measure (PM): A *quantitative*, tracked assessment of a department activity or process that logs achievement, change, or performance over a period of time. There are four basic categories of performance measures.

1. **Inputs:** The resources needed to complete an activity. Some inputs include FTEs, budget, and material data already in place in the department. Other inputs are equipment or information associated with each transaction.

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2. **Outputs:** The immediate results of activities. These are measures of units provided, services provided, or people served by a program or department. Output measures are usually expressed in the past tense and are usually within the city's control.
3. **Efficiency measures:** A type of *outcome* measure that focuses on the City's view of performance, by measuring the cost to the organization in time and resources. Measuring efficiency tells us how well we are using resources to provide City services.
4. **Effectiveness measures:** A type of *outcome* measure that focuses on the customer's view of performance by measuring how well an activity or service meets customer's expectations.

Personal Property: Items that can be owned but are not real property – divided into two types: tangible and intangible.

Program Budget: A budget that focuses upon the goal and objectives of an agency or jurisdiction rather than upon its organizational budget units or object classes or expenditures.

Projected Beginning Fund Balance: Refers to monies in a Governmental Fund that are expected to be collected and on hand at the beginning of the fiscal period.

Projected Beginning Net Position: Refers to monies in a Proprietary or Fiduciary Fund that are expected to be collected and on hand at the beginning of the fiscal period.

Projected Ending Fund Balance: Refers to monies in a Governmental Fund that are expected to have been collected and be on hand at the end of the fiscal period.

Projected Ending Net Position: Refers to monies in a Proprietary or Fiduciary Fund that are expected to have been collected and be on hand at the end of the fiscal period.

Property Tax: Taxes levied on both real and personal property according to the property's valuation and the tax rate.

Proposed Rate: The rate that is under formal consideration by the governing body for the current year.

Proprietary Fund: A class of fund types that account for a local government's businesslike activities. Proprietary funds are of two types: enterprise funds and internal service funds. Both use the accrual basis of accounting and receive their revenues from charges to users. Examples of Enterprise Fund: Water and Sewer Fund, Stormwater Utility Fund, Municipal Parking Fund; Internal Service Fund examples: Equipment Services, Information Systems Fund.

Qualitative Data: Non-numeric information collected through interviews, focus groups, observation and the analysis of written documents. Qualitative data can be quantified to establish patterns or trends.

Quantitative Data: Information that is counted, or compared on a scale.

Reconciliation: A detailed analysis of changes in revenue or expenditure balances within a fund.

Regular Employees: This is referred to full time employees working 40 hrs. /week. They make up the total Authorized/Approved Positions (AP) adopted by the City Council every fiscal year. They are divided into two categories:

- o **General (civilian) employees:** All classification other than Police and Fire ranks. Their salary is charged to 5110101 "REGULAR EMPLOYEE SALARIES". Police and Fire trainees are considered General employees until they graduate from the academy and join the ranks.
- o **Civil Service Employees:** Pertains to Police and Fire all ranks. Their salary is charged to 5115101 "CIVIL SERVICE BASE PAY"

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Requisition: A written request from a department to the purchasing office for specific goods or services. This action precedes the authorization of a purchase order.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriations.

Retained Earnings: The difference between assets and liabilities for enterprise and internal service funds.

Revenue: Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers, and increases in net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Included are such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Revenue Bonds: Bonds usually sold for constructing a project that will produce revenue for the government. All or part of the revenue is used to pay the principal and interest of the bond. A revenue bond is a special type of municipal bond distinguished by its guarantee of repayment solely from revenues generated by a specified revenue-generating entity associated with the purpose of the bonds, rather than from a tax. Revenue bonds may be issued to construct or expand upon various revenue-generating entities, including: Water and Sewer utilities; toll roads and bridges; airports, seaports, and other transportation hubs. Generally, any government agency or fund that is run like a business, generating operating revenues and expenses (sometimes known as an enterprise fund), can issue revenue bonds.

Revenue from Other Agencies: Consists of income received from third party private and public sector entities, including reimbursements of indirect costs associated with grant funds.

Risk Management: This is an organized attempt to protect a government's assets against accidental loss, utilizing the most economical methods.

Rollback Rate: This is a limiting rate. If a governing body adopts a rate that exceeds the rollback rate, the voters may be able to force the taxing unit to roll back or lower the rate to this limit.

Rollover: Rollovers are the desired uses of fund balance for the purpose of meeting prior year commitments. Rollovers may be requested for items that, a) were budgeted in the prior fiscal year, b) are from departments that did not spend to their appropriated budget the prior year (i.e., have savings), and c) can demonstrate that the funds were encumbered for the purpose identified in the rollover request.

SBFS: SBFS is the salary and benefits forecasting system within BRASS. It is used to project personnel costs for the coming fiscal year. It includes detailed personnel information such as, employee names, job titles, salaries, benefits, etc.

Sales Tax: An assessment based on the value of most goods and services sold or consumed in the City Sales tax is the second largest revenue source for the General Fund.

Scorecard: A tabular display of department *performance measures* and *initiatives* that highlights current status and overall progress.

Service Charges: Payments received as a result of administrative services such as inspections associated with issuance of building and other permits, automobile impoundment, private-property mowing, athletic league administration, and library charges.

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Single Audit Report (SAR): An annual publication that provides information about the government's expenditures of Federal and State awards. The Single Audit Report also includes the Auditor's reports on internal control and compliance as well as findings and questioned costs relating to financial statements and Federal financial assistance programs. The SAR consists of 6 major sections. 1. The introductory section consists of purposes and contents of the report, letter of transmittal and overview. 2. Auditor's report on internal control over financial reporting, and report on compliance for each major federal and state program 3. Schedule of expenditures of federal and state awards, and notes to the schedule of expenditures of federal and state awards. 4. Schedule of findings and questioned costs. 5. Corrective action plan. 6. Status of prior audit findings.

Sinking Fund: Assets and their earnings earmarked for the retirement of bonds or other long-term liabilities. A fund arising from particular taxes, imposts, or duties, which is appropriated toward the payment of interest and principal on a public loan.

Source of Revenue: Revenues are classified according to their source or point of origin.

Special Revenue Fund: Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purpose other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments.

Scheduled Temporary (S01s): Scheduled/Temporary employees include seasonal help employed for a set amount of time to work in a specific capacity or to complete a specific project. They are not part of the total authorized positions.

Surety Bond: Obligation of a guarantor to pay a second party upon the default of a third party in the performance the third party owes to the second party. See Bond.

Target: A quantifiable, desired result to be achieved within a stated time, against which actual results can be compared. Targets may be based on regulatory or industry standards, policy decisions, historical data, or *benchmark* data.

Tax Levy: The total property taxes imposed in a year.

Tax Rate: The number when multiplied by taxable value gives the amount of tax.

Taxable Value: The appraised value shown on the appraisal roll minus any applicable exemptions.

Taxing Unit: A local government that levies a property tax.

Total Exemption: An exemption that exempts all of a property's value from taxation.

Total Taxable Value: The sum of the taxable values of all properties on the appraisal roll for a taxing unit.

Transfers: Revenues provided from one City fund or department to another in connection with the provision of internal services or as an alternative to payment of property taxes and include some internal service charges.

Trust Funds: A fund held by a trustee for the specific purposes of the trust; in a more general sense, a fund which, legally or equitably, is subject to be devoted to a particular purpose and cannot, or should not, be diverted therefrom.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is the amount of money still available for future purchases.

Use of Fund Balance: Refers to an allocation out of money in a Governmental Fund that the City previously received from some source and did not expend. This category differs from all other listed categories because the amounts in question are the result of past receipts rather than projected income during the fiscal year.

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Use of Money and Property: Refers to money generated from the sale, loan, or rental of the City's tangible and intangible assets and includes interest earned on invested cash, short- and long-term rental income, concessionaire payments, and proceeds from the sale of surplus or abandoned property.

Use of Net Position: Refers to an allocation out of money in a Proprietary or Fiduciary Fund that the City previously received from some source and did not expend. This category differs from all other listed categories because the amounts in question are the result of past receipts rather than projected income during the fiscal year.

Vision: A description of an organization's desired future state. The vision describes where the organization is headed, what it intends to be, or how it wishes to be perceived in the future.

Voucher: A document indicating that a transaction has occurred. It usually specifies the accounts related to the transaction.